U.S. Government Standard General Ledger
Interim Summary of Changes
(Updates TFM T/L S2-02-02)

Section	Item Changed	Change	Date
I/II	***USSGL Chart of Accounts and Descriptions:***		
	SGL Account		
	N/A		
III	***USSGL Account Transactions:***		
	Transaction		
	N/A		
IV	***USSGL Attributes:***		
	Fiscal 2003 FACTS II Attribute Table:		
		USSGL 4143: Added "Y" to BEA_Category_Indicator	8/02
		USSGL 4393: Deleted "Y" for Borrowing _Source	8/02
V	***Crosswalks to Standard External Reports:***		
	Fiscal 2002 Budget Program and Financing (P&F) Schedule		
	P&F Line		
	2140	USSGL 4127: changed line sign to minus	
	2240	USSGL 4152: Deleted Direct_Transfer_Agency and Direct_Transfer_ Account attributes	8/02
	2260	USSGL 4147: Deleted Direct_Transfer_Agency and Direct_Transfer_ Account attributes	8/02
	4000	USSGL 4119: Added "X" domain value to Advance_Flag	8/02
	4047	USSGL 4146: Deleted Direct_Transfer_Agency and Direct_Transfer_ Account attributes	8/02
	6047	USSGL 4146: Deleted Direct_Transfer_Agency and Direct_Transfer_ Account attributes	8/02
	6827	USSGL 4151: Deleted Direct_Transfer_Agency and Direct_Transfer_ Account attributes	8/02
	6847	USSGL 4146: Deleted Direct_Transfer_Agency and Direct_Transfer_ Account attributes	8/02
	6927	USSGL 4151: Deleted Direct_Transfer_Agency and Direct_Transfer_ Account attributes	8/02
	6947	USSGL 4146: Deleted Direct_Transfer_Agency and Direct_Transfer_ Account attributes	8/02
	8825	USSGL 4273: Deleted "F" domain value from Financing_Account_Indicator	8/02
	8840	Added USSGL 4262, 4263, 4264, 4265	
	8896	USSGL 4273: Deleted all domain values (D/F/G/N) from Financing_ Account_Indicator	8/02
	9201	Added USSGL 1630	8/02
	9202	Added USSGL 1630	8/02
	xx71	Changed Public_Law domain from xxx-xxx to 107-116	8/02
	xx72	Changed Public_Law domain from xxx-xxx to 107-117	8/02
	xx74	Changed Public_Law domain from xxx-xxx to 107-87	8/02
	xx79	Changed Public_Law domain from xxx-xxx to 107-74	8/02

U.S. Government Standard General Ledger
Summary of Changes

Section	Item Changed	Change
I	***USSGL Chart of Accounts:***	
	USSGL Account	
	1899	Added
	2510	Revised title
	4032	Revised title
	4042	Revised title
	4047	Revis ed title
	4112	Revised title
	4115	Revised title
	4116	Deleted
	4117	Revised title
	4118	Revised title
	4121	Deleted
	4123	Added
	4124	Added
	4131	Revised title
	4132	Deleted
	4141	Revised title
	4142	Deleted
	4168	Added
	4212	Added
	4271	Revised title
	4272	Deleted
	4274	Deleted
	4281	Revised title
	4282	Deleted
	4284	Deleted
	4382	Added
	4383	Added
	4384	Added
	4386	Added
	4392	Revised title
	4393	Revised title
	4394	Revised title
	4395	Revised title
	4396	Revised title
	6310	Revised title
	7180	Revised title
	7280	Revised title
II	***USSGL Accounts and Descriptions:***	
	USSGL Account	
	1010	Revised definition
	1899	Added
	1921	Revised definition
	2510	Revised title and definition

U.S. Government Standard General Ledger
Summary of Changes

Section	Item Changed	Change
II	***USSGL Accounts and Descriptions (continued):***	
	USSGL Account	
	3100	Revised definition
	3310	Revised definition
	4032	Revised title
	4042	Revised title
	4047	Revised definition
	4112	Revised title and definition
	4114	Revised definition
	4115	Revised title and definition
	4116	Deleted
	4117	Revised title and definition
	4118	Revised title and definition
	4121	Deleted
	4123	Added
	4124	Added
	4131	Revised title and definition
	4132	Deleted
	4141	Revised title and definition
	4142	Deleted
	4168	Added
	4170	Revised definition
	4195	Revised definition
	4212	Added
	4271	Revised title and definition
	4272	Deleted
	4274	Deleted
	4281	Revised title and definition
	4282	Deleted
	4284	Deleted
	4382	Added
	4383	Added
	4384	Added
	4386	Added
	4392	Revised title and definition
	4393	Revised title and definition
	4394	Revised title and definition
	4395	Revised title
	4396	Revised title and definition
	5780	Revised definition
	5790	Revised definition
	5799	Revised definition
	5990	Revised definition
	5991	Revised definition
	6190	Revised definition
	6310	Revised definition
	6400	Revised definition

U.S. Government Standard General Ledger
Summary of Changes

Section	Item Changed	Change
II	***USSGL Accounts and Descriptions (continued):***	
	USSGL Account	
	6730	Revised definition
	7180	Revised title and definition
	7280	Revised title and definition
	7300	Revised definition
	7400	Revised definition
	7500	Revised definition
	7600	Revised definition
III	***USSGL Account Transactions:***	
	Account Transaction	
	A108	Added
	A122	Revised comment
	A125	Added
	A130	Revised description, comment, origin; deleted cr 2990
	A131	Added
	A132	Revised description, comment, origin; deleted cr 2990
	A133	Added
	A134	Moved to A137; revised description, comment, origin
	A134	Added
	A135	Added
	A136	Revised comment; added dr 4620; deleted cr 2990
	A137	Moved from A134
	A154	Deleted
	A168	Deleted
	A185	Added
	A214	Revised comment
	A218	Added
	A220	Revised description, comment
	A221	Added
	A222	Deleted
	A226	Revised comment
	A228	Revised comment
	A230	Revised comment; added cr 1330
	A231	Added
	A232	Revised comment
	A236	Deleted comment
	A259	Revised description; deleted comment
	A261	Revised description; added comment
	A264	Revised description; revised comment; deleted cr 5200 and 5400
	A266	Revised description; revised comment; deleted dr 6100
	A267	Added
	A269	Added
	A271	Added

U.S. Government Standard General Ledger
Summary of Changes

Section	Item Changed	Change
III	***USSGL Account Transactions (continued):***	
	Account Transaction	
	B102	Revised comment
	B110	Added dr 2210, dr 2215
	B134	Revised comment
	B138	Added
	B302	Revised comment
	B304	Revised comment
	B306	Revised comment
	B308	Added
	B404	Added dr 1720
	C110	Moved to C109
	C110	Added
	C139	Added
	C190	Added
	C312	Added dr 1899
	D118	Revised description
	D124	Deleted
	D320	Revised comment
	D354	Added
	D355	Added
	D356	Added
	D514	Added cr 1899
	D606	Deleted dr 6100; added dr 6790
	F130	Revised comment
	F233	Revised description
	F204	Added cr 4212
	F246	Added
	F247	Added
	F248	Added
	F249	Added
	F250	Added
IV	***USSGL Account Attributes:***	
	Fiscal 2002	
	FACTS I USSGL Account Attribute Table:	
	Column heading "USSGL Attribute"	Revised to "USSGL Account Attribute"
	Column "NOTES"	Deleted
	USSGL Account	
	3102	Revised Federal/ NonFederal – F (shaded) Revised Trading Partner – Y
	3103	Revised Federal/ NonFederal – F (shaded) Revised Trading Partner – Y
	FACTS II – Entity Relationship Diagram:	
	Moved Definite_Indefinite_Flag from "Detailed Financial Information" to "Treasury Appropriation/Fund Symbol (TAFS)"	

U.S. Government Standard General Ledger
Summary of Changes

Section	Item Changed	Change

Section	Item Changed	Change
IV	***USSGL Account Attributes (continued):***	
	Fiscal 2002 (continued)	
	FACTS II – Entity Definition Report:	
	N/A	
	FACTS II – Attribute Definition Report:	
	Treasury Appropriation/Fund Symbol (TAFS)	
	Availability_Type	Revised reference from "SF 133" to "P&F"
	Expiration_Flag	Revised attribute definition
	Definite_Indefinite_Flag	Inserted attribute (previously under Detailed Financial Information); revised "supplied by Agency" to "supplied by System"
	Detailed Financial Information	
	DFI_Attribute_Key	Revised "supplied by FACTS II" to "supplied by System"
	Public_Law_Number	Revised attribute definition
	Authority_Type	Deleted domain value "L – Proceeds of Loan Asset Sales With Recourse"
	Definite_Indefinite_Flag	Deleted attribute from Detailed Financial Information
	Deficiency_Flag	Revised attribute definition
	Direct_Transfer_Agency	Revised attribute definition
	Direct_Transfer_Account	Revised attribute definition
	Transfer_To_From	Revised attribute definition
	Detailed Financial Information Footnote	
	DFI_Attribute_Key	Revised "supplied by FACTS II" to "supplied by System"
	Fiscal 2003	
	FACTS I USSGL Account Attribute Table:	
	USSGL Account	
	1899	Added
	1920	Deleted
	2510	Revised account title
	6310	Revised account title
	7180	Revised account title
	7280	Revised account title
	FACTS II USSGL Account Attribute Table:	
	Definite_Indefinite	Moved column to end; marked with footnote 2
	USSGL Account	
	4032	Revised account title
	4042	Revised account title
	4047	Revised account title
	4112	Revised account title
	4115	Revised account title

U.S. Government Standard General Ledger
Summary of Changes

Section	Item Changed	Change
IV	***USSGL Account Attributes (continued):***	
	Fiscal 2003(continued)	
	FACTS II USSGL Account Attribute Table (continued):	
	USSGL Account	
	4116	Deleted
	4117	Revised account title
	4118	Revised account title
	4120	Revised account title
	4121	Deleted
	4123	Added
	4124	Added
	4131	Revised account title
	4132	Deleted
	4141	Revised account title
	4142	Deleted
	4151	Deleted "Y" domain value for Authority_Type
	4168	Added
	4176	Revised "U" to "U/E" for TAFS_Status
	4212	Added
	4271	Revised account title
	4272	Deleted
	4274	Deleted
	4281	Revised account title
	4282	Deleted
	4284	Deleted
	4382	Added
	4383	Added
	4384	Added
	4386	Added
	4392	Revised account title
	4393	Revised account title
	4394	Revised account title
	4395	Revised account title
	4396	Revised account title
	4397	Added "Y" domain value for Authority_Type
V	***Crosswalks to Standard External Reports*:**	
	Fiscal 2002	
	SF 133, Report of Budget Execution and Budgetary Resources:	
	Line 1A	Added account 4384
	Line 2A	Added account 4384
	Line 7	Revised calculation
	Footnotes	Revised
	FMS 2108: Yearend Closing Statement:	
	All columns	Added column headings
	Col 9	Revised account titles for 4801, 4831, 4871, 4881

Section	Item Changed	Change
	Col 10	Revised account titles for 4901, 4931, 4971, 4981
V	***Crosswalks to Standard External Reports (continued)*:**	
	Fiscal 2002 (continued)	
	Balance Sheet:	
	Column heading "USSGL Attribute"	Revised
	Line 18	Revised account 2950 "Federal/NonFederal" - F
	Footnote	Added #2
	Statement of Net Cost:	
	Column heading "USSGL Attribute"	Revised
	Statement of Changes in Net Position:	
	Column heading "USSGL Attribute"	Revised
	Statement of Financing:	
	Column heading "USSGL Attributes"	Revised
	Lines 1, 2, 4, 6-9	Deleted reference of "Previous Section of SOF" from 12 – 16, 19 – 21, 23 line titles, and 25 –27
	Lines 1, 2, 4, 6-9	Deleted reference of "new" from line titles
	Line 14B	Added accounts 5100, 5109, 5200, 5209 with "T" attribute
	Line 14B	Added comment to Additional Information Required column
	Line 26	Added USSGL accounts 7110, 7210
	Line 27	Deleted USSGL accounts 7110, 7210
	Statement of Custodial Activitiy:	
	Column heading "USSGL Attributes"	Revised
	All lines now have line titles	
	Lines 1, 2, 3, 4, 5, 6, 7	Delete "Additional Information Required (AIR)"
	Line 11	Delete "Recipient" in the AIR
	Budget Program and Financing (P&F) Schedule:	
	Deleted reference to Footnote 1 - "These attributes are not used for FY 2001 but will be used for FY 2002."	
	Replaced all lower-case italic font with upper-case regular font	
	Referenced all FY 2002 unsupported lines that will be supported in FY 2003	
	P&F Lines	
	2140	Added accounts from previous line 2199; Revised line title; revised "E" Transaction_Partner to "F/E" for account 4221, 4251; added account 4384
	2149	Deleted
	2199	Moved accounts to line 2140; deleted
	2240	Added account 4152
	2260	Added account 4147
	2380	Revised "D" Function to "DEF" for account 4396
	2385	Revised "D" Function to "DEF" for account 4396
	2440	Added accounts from previous line 2499; Revised line title
	2449	Deleted
	2499	Moved accounts to line 2440; deleted

U.S. Government Standard General Ledger
Summary of Changes

Section	Item Changed	Change
	4000	Revised "D" BEA_Category_Indicator to "D/E" for accounts 4111, 4112, 4115, 4117, 4119, 4121

Section	Item Changed	Change
V	***Crosswalks to Standard External Reports (continued)*:**	
	Fiscal 2002 (continued)	
	Budget Program and Financing (P&F) Schedule (continued):	
	P&F Line	
	4015	Deleted
	4020	Added account 4138, 4384
	4026	Added account 4384
	4047	Added account 4146
	4071	Added
	4072	Added
	4945	Added "C" domain value to Authority_Type
	5520	Added account 4384
	5526	Added account 4384
	6020	Added account 4138, 4384
	6026	Added account 4384
	6045	Added "P" domain value to Authority_Type; Deleted "2/7/8" for account 4397: domain value of Fund_Type
	6047	Added account 4146
	6400	Deleted
	6447	Deleted
	6490	Deleted
	6526	Added account 4384
	6716	Added account 4143
	6800	Added accounts 4260, 4267
	6827	Added account 4151
	6847	Added account 4146
	6900	Added accounts 4260, 4267
	6927	Added account 4151
	6947	Added account 4146
	7240	Revised "E" Transaction_Partner to "F/E" for accounts 4221, 4251
	7501	Deleted
	7502	Deleted
	8840	Added accounts 4261, 4266
	8845	Added accounts 4260, 4267
	8890	Revised from accounts to a calculation
	8896	Added accounts 4260, 4267
	Fiscal 2003	
	SF 133, Report of Budget Execution and Budgetary Resources:	
	Line 1A	Revised account titles 4115, 4117, 4118, 4394
	Line 1A	Deleted accounts 4116, 4121
	Line 1A	Added accounts 4123, 4124
	Line 1B	Revised account titles 4042, 4141
	Line 1B	Deleted account 4142
	Line 1C	Revised account titles 4032, 4131
	Line 1C	Deleted account 4132

Section	Item Changed	Change
V	***Crosswalks to Standard External Reports (continued)*:**	
	Fiscal 2003 (continued)	
	SF 133, Report of Budget Execution and Budgetary Resources (continued):	
	Line 1D	Added account 4168
	Line 2A	Revised account 4281; deleted accounts 4282, 4284
	Line 3A1	Added account 4212; revised account title 4271; deleted accounts 4272, 4274
	Line 3A2	Revised account title 4281; deleted accounts 4282, 4284
	Line 6B	Added accounts 4382, 4383; revised account titles 4392, 4393
	Line 6E	Added account 4386; revised account title 4396
	Line 12	Revised account title 4281; deleted accounts 4282, 4284
	Line 14A	Revised account title 4281; deleted accounts 4282, 4284
	Line 15B	Added account 4212; revised account title 4271; deleted accounts 4272, 4273
	FMS 2108: Yearend Closing Statement	
	Definite Borrowing Authority	
	Col 3, 6	Revised account titles 4141, 4392, 4393; deleted Attribute "D"
	Indefinite Borrowing Authority	
	Col 3, 6	Deleted 4142; Added 4141; deleted attribute "I"
	Definite Contract Authority	
	Col 3, 6	Revised account title 4131; deleted attribute "D"
	Col 5, 6	Revised account titles 4392, 4393
	Indefinite Contract Authority	
	Col 3, 6	Deleted account 4132; added account 4131; deleted attribute "I"
	All Treasury Appropriation Fund Symbols	
	Col 7	Added accounts 4123, 4168; revised account title 4281; Deleted accounts 4282, 4284
	Col 10	Added account 4124
	Col 11	Added accounts 4382, 4383, 4386; revised account title 4394
	Balance Sheet:	
	Revised convention - one line for each account where attributes share values on the same line	
	Line 1	Revised attribure Entity/NonEntity – "E/O" for account 1010
	Line 3	Revised attribure Entity/NonEntity – "E/O" for accounts 1310, 1319, 1335, 1340, 1349, 1360, 1369,
	Line 5	Revised attribure Entity/NonEntity – "E/O" for accounts 1410, 1450, 1990;
	Line 7	Revised attribure Entity/NonEntity – "E/O" for accounts 1110, 1120, 1190, 1195, 1200,

Section	Item Changed	Change
V	***Crosswalks to Standard External Reports (continued)*:**	
	Fiscal 2003(continued)	
	Balance Sheet (continued):	
	Line 9	Revised attribure Entity/NonEntity – "E/O" for accounts 1310, 1319, 1340, 1349, 1360, 1369
	Line 13	Added account 1899
	Line 14	Revised attribure Entity/NonEntity – "E/O" for accounts 1410, 1450, 1990
	Line 16	Revised attribure Entity/NonEntity – "C/U" for account 2170
	Line 17	Revised attribure Entity/NonEntity – "C/U" for accounts 2140, 2510, 2520, 2540, 2590; Revised account title 2510
	Line 18	Revised attribure Entity/NonEntity – "C/U" for accounts 2190, 2320, 2920, 2940, 2990
	Line 22	Revised attribure Entity/NonEntity – "C/U" for accounts 2140, 2530, 2540, 2590
	Line 23	Revised attribure Entity/NonEntity – "C/U" for accounts 2610, 2620, 2630, 2650, 2690,
	Line 24	Revised attribure Entity/NonEntity – "C/U" for account 2995
	Line 25	Revised attribure Entity/NonEntity – "C/U" for account 2160
	Line 26	Revised attribure Entity/NonEntity – "C/U" for accounts 2190, 2320, 2920, 2940, 2990
	Statement of Net Cost:	
	Line 1	Revised account titles 6310, 7180, 7280
	Line 4	Revised account titles 7180, 7280
	Line 8	Revised account titles 7180, 7280
	Statement of Changes in Net Position:	
	Line 11	Revised account titles 7180, 7280
	Line 15	Revised account titles 7180, 7280
	Statement of Financing:	
	Line 2	Added account 4212
	Line 2	Revised account titles 4271, 4281
	Line 2	Deleted accounts 4272, 4274, 4282, 4284
	Line 9	Revised account titles 7180, 7280
	Line 14A	Revised account titles 4271, 4281; deleted accounts 4272, 4274, 4282, 4284
	Line 15	Added account 1899
	Line 26	Revised account titles 7180, 7280
	Statement of Custodial Activity:	
	N/A	

U.S. Government Standard General Ledger
Summary of Changes

Section	Item Changed	Change

U.S. Government Standard General Ledger
Chart of Accounts

The Chart of Accounts provides the basic structure for the U.S. Government Standard General Ledger (USSGL). It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (the total debits equal total credits). It is important to note that central agency reporting requires a lower level of detail than the 4-digit USSGL account numbers provided. Therefore, the USSGL Board developed attributes containing various domain values that when added to a basic 4-digit USSGL account provides the appropriate level of detail needed for central agency reporting and, in effect, creates a new USSGL account. See Section IV for attribute definitions and domain values. It is this lower level of detail, the basic 4-digit USSGL account plus applicable attribute domain values, that agencies must capture at the transaction level to (1) comply with USSGL policy contained herein and (2) achieve the desired result for proper reporting.

The basic 4-digit USSGL accounts are classified as follows:

- **1000 Assets**
- **2000 Liabilities**
- **3000 Net Position**
- **4000 Budgetary**
- **5000 Revenue and Other Financing Sources**
- **6000 Expense**
- **7000 Gains/Losses/Miscellaneous Items**
- **8000 Memorandum**

Agencies may expand this numbering system to as many digits as necessary to accommodate agency-specific requirements. However, subsidiary accounts must summarize or “roll-up” to the 4-digit USSGL accounts plus any related attributes as defined herein. The 9000 series of accounts are available for agencies to record and maintain agency-specific statistical and/or memorandum data.

In February 1999, the USSGL Board voted to delete summary accounts. However, agencies may summarize accounts as they find useful. Section headings replace many of the deleted summary accounts to maintain the integrity of the account structure.

USSGL accounts appearing in bold are new or indicate a change (i.e., revised title or definition).

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U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS**	
1010	**Fund Balance With Treasury**	**Debit**
	CASH	
1110	Undeposited Collections	Debit
1120	Imprest Funds	Debit
1130	Funds Held by the Public	Debit
1190	Other Cash	Debit
1195	Other Monetary Assets	Debit
1200	Foreign Currency	Debit
	RECEIVABLES	
1310	Accounts Receivable	Debit
1319	Allowance for Loss on Accounts Receivable	Credit
1320	Employment Benefit Contributions Receivable	Debit
1325	Taxes Receivable	Debit
1329	Allowance for Loss on Taxes Receivable	Credit
1330	Receivable for Transfers of Currently Invested Balances	Debit
1335	Expenditure Transfers Receivable	Debit
1340	Interest Receivable	Debit
1349	Allowance for Loss on Interest Receivable	Credit
1350	Loans Receivable	Debit
1359	Allowance for Loss on Loans Receivable	Credit
1360	Penalties, Fines, and Administrative Fees Receivable	Debit
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	Credit
1399	Allowance for Subsidy	Credit
	ADVANCES AND PREPAYMENTS	
1410	Advances to Others	Debit
1450	Prepayments	Debit
	INVENTORY AND RELATED PROPERTY	
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, Unserviceable, and Obsolete	Debit
1514	Operating Materials and Supplies Held for Repair	Debit
1519	Operating Materials and Supplies - Allowance	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVENTORY AND RELATED PROPERTY (continued)	
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
1529	Inventory - Allowance	Credit
	SEIZED MONETARY ASSETS	
1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit
	FORFEITED PROPERTY	
1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit
	FORECLOSED PROPERTY	
1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit
	COMMODITIES	
1561	Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit
	STOCKPILE MATERIALS	
1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit
	OTHER RELATED PROPERTY	
1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit
	INVESTMENTS	
1610	Investments in U.S. Treasury Securities Issued by Public Debt	Debit
1611	Discount on U.S. Treasury Securities Issued by Public Debt	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	INVESTMENTS (continued)	
1612	Premium on U.S. Treasury Securities Issued by Public Debt	Debit
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Either
1618	Market Adjustment - Investments	Either
1620	Investments in Securities Other Than Public Debt Securities	Debit
1621	Discount on Securities Other Than Public Debt Securities	Credit
1622	Premium on Securities Other Than Public Debt Securities	Debit
1623	Amortization of Discount and Premium on Securities Other Than Public Debt Securities	Either
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	Debit
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	Credit
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	Debit
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Either
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Either
1690	Other Investments	Debit
	GENERAL PROPERTY, PLANT, AND EQUIPMENT	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit
1730	Buildings, Improvements, and Renovations	Debit
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit
1740	Other Structures and Facilities	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
1000	**ASSETS (continued)**	
	GENERAL PROPERTY, PLANT, AND EQUIPMENT (continued)	
1750	Equipment	Debit
1759	Accumulated Depreciation on Equipment	Credit
1810	Assets Under Capital Lease	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Credit
1820	Leasehold Improvements	Debit
1829	Accumulated Amortization on Leasehold Improvements	Credit
1830	Internal-Use Software	Debit
1832	Internal-Use Software in Development	Debit
1839	Accumulated Amortization on Internal-Use Software	Credit
1840	Other Natural Resources	Debit
1849	Allowance for Depletion	Credit
1890	Other General Property, Plant, and Equipment	Debit
1899	**Accumulated Depreciation on Other General Property, Plant, and Equipment**	**Credit**
	OTHER ASSETS	
1921	**Receivable From Appropriations**	**Debit**
1990	Other Assets	Debit
2000	**LIABILITIES**	
	ACCRUED LIABILITIES - OTHER	
2110	Accounts Payable	Credit
2120	Disbursements in Transit	Credit
2130	Contract Holdbacks	Credit
2140	Accrued Interest Payable	Credit
2150	Payable for Transfers of Currently Invested Balances	Credit
2155	Expenditure Transfers Payable	Credit
2160	Entitlement Benefits Due and Payable	Credit
2170	Subsidy Payable to the Financing Account	Credit
2179	Contra Liability for Subsidy Payable to the Financing Account	Debit
2180	Loan Guarantee Liability	Credit
2190	Other Accrued Liabilities	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
2210	Accrued Funded Payroll and Leave	Credit
2211	Withholdings Payable	Credit
2213	Employer Contributions and Payroll Taxes 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	Credit
2220	Unfunded Leave	Credit
2225	Unfunded FECA Liability	Credit
2290	Other Unfunded Employment Related Liability	Credit
	UNEARNED REVENUE (ADVANCES)	
2310	Advances From Others	Credit
2320	Deferred Credits	Credit
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	Credit
	DEBT	
2510	**Principal Payable to the Bureau of the Public Debt**	**Credit**
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	Credit
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	ACTUARIAL LIABILITIES	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit
2650	Actuarial FECA Liability	Credit
2690	Other Actuarial Liabilities	Credit
	OTHER LIABILITIES	
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	OTHER LIABILITIES (continued)	
2940	Capital Lease Liability	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Credit
2960	Accounts Payable From Canceled Appropriations	Credit
2970	Resources Payable to Treasury	Credit
2980	Custodial Liability	Credit
2990	Other Liabilities	Credit
2995	Estimated Cleanup Cost Liability	Credit
3000	**NET POSITION**	
3100	**Unexpended Appropriations - Cumulative**	**Credit**
3101	Unexpended Appropriations - Appropriations Received	Credit
3102	Unexpended Appropriations - Transfers-In	Credit
3103	Unexpended Appropriations - Transfers-Out	Debit
3106	Unexpended Appropriations - Adjustments	Either
3107	Unexpended Appropriations - Used	Debit
3109	Unexpended Appropriations - “Prior-Period Adjustment”	Either
3310	**Cumulative Results of Operations**	**Either**
4000	**BUDGETARY**	
	ANTICIPATED RESOURCES	
4032	**Estimated Indefinite Contract Authority**	**Debit**
4034	Anticipated Adjustments to Contract Authority	Either
4042	**Estimated Indefinite Borrowing Authority**	**Debit**
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	**Anticipated Transfers to the General Fund of the Treasury**	**Credit**
4060	Anticipated Collections From Non-Federal Sources	Debit
4070	Anticipated Collections From Federal Sources	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	APPROPRIATIONS REALIZED	
4111	Debt Liquidation Appropriations	Debit
4112	**Liquidation of Deficiency Appropriations**	**Debit**
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	**Loan Subsidy Appropriation**	**Debit**
4117	**Loan Administrative Expense Appropriation**	**Debit**
4118	**Reestimated Loan Subsidy Appropriation**	**Debit**
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4123	**Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Receivable - Rescinded**	**Debit**
4124	**Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable - Rescinded**	**Credit**
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Debit
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	Credit
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	Debit
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	Credit
	CONTRACT AUTHORITY	
4131	**Current-Year Contract Authority Realized**	**Debit**
4133	Actual Adjustments to Contract Authority	Either
4135	Contract Authority Liquidated	Credit
4136	Contract Authority To Be Liquidated by Trust Funds	Credit
4137	Transfers of Contract Authority	Either
4138	Appropriation To Liquidate Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BORROWING AUTHORITY	
4141	**Current-Year Borrowing Authority Realized**	**Debit**
4143	Actual Reductions to Borrowing Authority	Credit
4145	Borrowing Authority Converted to Cash	Credit
4146	Actual Repayments of Debt, Current-Year Authority	Credit
4147	Actual Repayments of Debt, Prior-Year Balances	Credit
4148	Resources Realized From Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit
	OTHER BUDGETARY RESOURCES	
4150	Reappropriations	Debit
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	Credit
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
4160	Anticipated Transfers - Current-Year Authority	Either
4165	Allocations of Authority - Anticipated From Investment Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Either
4167	Allocations of Realized Authority - Transferred From Invested Balances	Either
4168	**Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded**	**Either**
4170	**Transfers - Current-Year Authority**	**Either**
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Either
4176	Allocation Transfers of Prior-Year Balances	Either
4180	Anticipated Transfers - Prior-Year Balances	Either

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4190	Transfers - Prior-Year Balances	Either
4195	**Transfer of Obligated Balances**	**Either**
4201	Total Actual Resources - Collected	Debit
4210	Anticipated Reimbursements and Other Income	Debit
4212	**Liquidation of Deficiency - Offsetting Collections**	**Debit**
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4260	Actual Collections of “governmental-type” Fees	Debit
4261	Actual Collection of Business-Type Fees	Debit
4262	Actual Collection of Loan Principal	Debit
4263	Actual Collection of Loan Interest	Debit
4264	Actual Collection of Rent	Debit
4265	Actual Collections From Sale of Foreclosed Property	Debit
4266	Other Actual Business-Type Collections From Non-Federal Sources	Debit
4267	Other Actual “governmental-type” Collections From Non-Federal Sources	Debit
4271	**Actual Program Fund Subsidy Collected**	**Debit**
4273	Interest Collected From Treasury	Debit
4275	Actual Collections From Liquidating Fund	Debit
4276	Actual Collections From Financing Fund	Debit
4277	Other Actual Collections - Federal	Debit
4281	**Actual Program Fund Subsidy Receivable**	**Debit**
4283	Interest Receivable From Treasury	Debit
4285	Receivable From the Liquidating Fund	Debit
4286	Receivable From the Financing Fund	Debit
4287	Other Federal Receivables	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4350	Canceled Authority	Credit
4382	**Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"**	**Credit**
4383	**Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"**	**Credit**
4384	**Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"**	**Credit**
4386	**Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"**	**Credit**
4391	Adjustments to Indefinite No-Year Authority	Either
4392	**Rescission - New Budget Authority**	**Credit**
4393	**Rescission - Prior-Year**	**Credit**
4394	**Receipts Unavailable for Obligation Upon Collection**	**Credit**
4395	**Authority Unavailable for Obligation Pursuant to Public Law - Temporary**	**Credit**
4396	**Authority Permanently Unavailable for Obligation Pursuant to Public Law**	**Credit**
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded From Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
4590	Apportionments Unavailable - Anticipated Resources	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Not Subject to Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4700	Commitments	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS	
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
4831	Undelivered Orders - Obligations Transferred, Unpaid	Either
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Either
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY	
4901	Delivered Orders - Obligations, Unpaid	Credit
4902	Delivered Orders - Obligations, Paid	Credit
4931	Delivered Orders - Obligations Transferred, Unpaid	Either
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES**	
5100	Revenue From Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue From Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue	Credit
5319	Contra Revenue for Interest	Debit
5320	Penalties, Fines, and Administrative Fees Revenue	Credit
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	Debit
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
5700	Expended Appropriations	Credit
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit
5745	Appropriated Earmarked Receipts Transferred Out	Debit
5750	Expenditure Financing Sources - Transfers-In	Credit
5755	Nonexpenditure Financing Sources - Transfers-In	Credit
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	Nonexpenditure Financing Sources - Transfers-Out	Debit
5780	**Imputed Financing Sources**	**Credit**
5790	**Other Financing Sources**	**Either**
5799	**Adjustment of Appropriations Used**	**Debit**
5800	Tax Revenue Collected	Credit
5801	Tax Revenue Accrual Adjustment	Credit
5809	Contra Revenue for Taxes	Debit
5890	Tax Revenue Refunds	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
5990	**Collections for Others**	**Debit**
5991	**Accrued Collections for Others**	**Debit**

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
6000	**EXPENSES**	
6100	Operating Expenses/Program Costs	Debit
6190	**Contra Bad Debt Expense - Incurred for Others**	**Credit**
6199	Adjustment to Subsidy Expense	Credit
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	Debit
6400	Benefit Expense	Debit
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6610	Cost Capitalization Offset	Credit
6710	Depreciation, Amortization, and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	**Imputed Costs**	**Debit**
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	Future Funded Expenses	Debit
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
6900	Nonproduction Costs	Debit
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS**	
	GAINS	
7110	Gains on Disposition of Assets	Credit
7180	**Unrealized Gains**	**Credit**
7190	Other Gains	Credit
	LOSSES	
7210	Losses on Disposition of Assets	Debit
7280	**Unrealized Losses**	**Debit**
7290	Other Losses	Debit
	MISCELLANEOUS ITEMS	
7300	**Extraordinary Items**	**Either**
7400	**Prior-Period Adjustments**	**Either**
7500	Distribution of Income - Dividend	Debit
7600	**Changes in Actuarial Liability**	**Either**

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
8000	**MEMORANDUM**	
8010	Guaranteed Loan Level	Debit
8015	Guaranteed Loan Level - Unapportioned	Credit
8020	Guaranteed Loan Level - Apportioned	Credit
8025	Reserved for Agency Use	N.A.
8030	Reserved for Agency Use	N.A.
8035	Reserved for Agency Use	N.A.
8040	Guaranteed Loan Level - Used Authority	Credit
8045	Guaranteed Loan Level - Unused Authority	Credit
8050	Guaranteed Loan Principal Outstanding	Debit
8053	Guaranteed Loan New Disbursements by Lender	Credit
8056	Reserved for Agency Use	N.A.
8059	Reserved for Agency Use	N.A.
8062	Reserved for Agency Use	N.A.
8065	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
8068	Reserved for Agency Use	N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit

U.S. Government Standard General Ledger
Accounts and Descriptions

The account descriptions provide basic information about each USSGL account, including:

- **Account Title**
- **Account Number**
- **Normal Balance of the Account (Debit or Credit)**
- **Account Definition**

U.S. Government Standard General Ledger
Accounts and Descriptions

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U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Fund Balance With Treasury
Account Number: 1010
Normal Balance: Debit

Definition: The aggregate amount of funds on deposit with Treasury, excluding seized cash deposited. Fund balance with Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other agencies. It also is increased by amounts borrowed from Treasury, Federal Financing Bank, or other entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by Treasury or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the Treasury, and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.")

Account Title: Undeposited Collections
Account Number: 1110
Normal Balance: Debit

Definition: Collections on hand, not yet deposited within the same accounting period.

Account Title: Imprest Funds
Account Number: 1120
Normal Balance: Debit

Definition: The authorized amount of cash held by agency cashiers at personal risk.

Account Title: Funds Held by the Public
Account Number: 1130
Normal Balance: Debit

Definition: Funds held by the public that OMB has determined will be included in the budget.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Other Cash
Account Number: 1190
Normal Balance: Debit

Definition: Cash holdings not otherwise classified above.

Account Title: Other Monetary Assets
Account Number: 1195
Normal Balance: Debit

Definition: The balance of monetary assets for which a specific USSGL account has not been established. This includes gold (valued at market), special drawing rights, and U.S. reserves in the International Monetary Fund. It excludes monetary assets seized. (See USSGL account 1531, "Seized Monetary Instruments.")

Account Title: Foreign Currency
Account Number: 1200
Normal Balance: Debit

Definition: The U.S. dollar equivalent of foreign government currency.

Account Title: Accounts Receivable
Account Number: 1310
Normal Balance: Debit

Definition: Amounts due from others when the right to receive funds accrue. This may result from the performance of services, the delivery of goods, or court-ordered assessment.

Account Title: Allowance for Loss on Accounts Receivable
Account Number: 1319
Normal Balance: Credit

Definition: Estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Employment Benefit Contributions Receivable
Account Number: 1320
Normal Balance: Debit

Definition: The amount recorded by administering agencies for contributions due from Federal employers and/or covered employees for retirement, health insurance, and life insurance employment benefits. This excludes Social Security taxes.

Account Title: Taxes Receivable
Account Number: 1325
Normal Balance: Debit

Definition: Amounts of taxes due from entities that are identifiable, measurable, and legally enforceable. This includes claims to cash or other assets through established assessment processes.

Account Title: Allowance for Loss on Taxes Receivable
Account Number: 1329
Normal Balance: Credit

Definition: Estimated amounts of uncollectible taxes receivable.

Account Title: Receivable for Transfers of Currently Invested Balances
Account Number: 1330
Normal Balance: Debit

Definition: The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized and obligations may be incurred before the actual transfer of funds.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Expenditure Transfers Receivable
Account Number: 1335
Normal Balance: Debit

Definition: The amount of financing sources receivable from a trust fund or an agency general fund (or another Federal fund as defined by OMB) resulting from a nonexchange transaction.

Account Title: Interest Receivable
Account Number: 1340
Normal Balance: Debit

Definition: Amounts of accrued interest charges on accounts and loans receivable. This also includes interest accrued on investment securities.

Account Title: Allowance for Loss on Interest Receivable
Account Number: 1349
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable from (1) credit programs before fiscal 1992 and (2) other interest receivable for all years. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy."

Account Title: Loans Receivable
Account Number: 1350
Normal Balance: Debit

Definition: Amounts loaned to another Federal account or fund, individuals, private sector organizations, state and local governments, or foreign governments.

Account Title: Allowance for Loss on Loans Receivable
Account Number: 1359
Normal Balance: Credit

Definition: Estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Penalties, Fines, and Administrative Fees Receivable
Account Number: 1360
Normal Balance: Debit

Definition: Amounts of penalties, fines, and administrative fees on accounts and loans receivable due to the delinquency of a debt.

Account Title: Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Account Number: 1369
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties, fines, and administrative fees receivable. This account excludes allowances for loans subject to credit reform.

Account Title: Allowance for Subsidy
Account Number: 1399
Normal Balance: Credit

Definition: This amount reflects the unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 1350 "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account.

Account Title: Advances to Others
Account Number: 1410
Normal Balance: Debit

Definition: Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Common examples are travel advances made in contemplation of future travel expenses or advances to contractors made in contemplation of future receipt of inventory or fixed assets.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Prepayments
Account Number: 1450
Normal Balance: Debit

Definition: Expenditures that provide future benefits. Prepayments are often recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance, and supplies.

Account Title: Operating Materials and Supplies Held for Use
Account Number: 1511
Normal Balance: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, that will be consumed in normal operations.

Account Title: Operating Materials and Supplies Held in Reserve for Future Use
Account Number: 1512
Normal Balance: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, held in reserve because it is not readily available or because it will be needed.

Account Title: Operating Materials and Supplies - Excess, Unserviceable, and Obsolete
Account Number: 1513
Normal Balance: Debit

Definition: The cost or value of tangible personal property, such as operating materials and supplies, that exceeds the amount expected to be used; is no longer needed because of changes in technology, laws, customs, or operations; or is damaged physically and cannot be consumed in operations.

Account Title: Operating Materials and Supplies Held for Repair
Account Number: 1514
Normal Balance: Debit

Definition: The cost/value of damaged personal property held as operating materials and supplies, which is more economical to repair than to dispose of. Agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511 "Operating Materials and Supplies Held for Sale."

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Operating Materials and Supplies - Allowance
Account Number: 1519
Normal Balance: Credit

Definition: The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses.

Account Title: Inventory Purchased for Resale
Account Number: 1521
Normal Balance: Debit

Definition: The cost or value of tangible personal property purchased by an agency for resale.

Account Title: Inventory Held in Reserve for Future Sale
Account Number: 1522
Normal Balance: Debit

Definition: The cost or value of tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed.

Account Title: Inventory Held for Repair
Account Number: 1523
Normal Balance: Debit

Definition: The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of.

Account Title: Inventory - Excess, Obsolete, and Unserviceable
Account Number: 1524
Normal Balance: Debit

Definition: The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Inventory - Raw Materials
Account Number: 1525
Normal Balance: Debit

Definition: The cost or value of raw materials purchased or donated for use as a component part of inventory.

Account Title: Inventory - Work-in-Process
Account Number: 1526
Normal Balance: Debit

Definition: The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead.

Account Title: Inventory - Finished Goods
Account Number: 1527
Normal Balance: Debit

Definition: The accumulated cost or value of completed products.

Account Title: Inventory - Allowance
Account Number: 1529
Normal Balance: Credit

Definition: The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses.

Account Title: Seized Monetary Instruments
Account Number: 1531
Normal Balance: Debit

Definition: The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury. (See USSGL accounts 1541, "Forfeited Property Held for Sale" and 1542, "Forfeited Property Held for Donation or Use.")

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Seized Cash Deposited
Account Number: 1532
Normal Balance: Debit

Definition: The amount of cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment.

Account Title: Forfeited Property Held for Sale
Account Number: 1541
Normal Balance: Debit

Definition: The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

Account Title: Forfeited Property Held for Donation or Use
Account Number: 1542
Normal Balance: Debit

Definition: The value of monetary instruments and property intended to be donated or used by the agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

Account Title: Forfeited Property - Allowance
Account Number: 1549
Normal Balance: Credit

Definition: The estimated amount of third-party liens and claims against forfeited property.

Account Title: Foreclosed Property
Account Number: 1551
Normal Balance: Debit

Definition: The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Foreclosed Property - Allowance
Account Number: 1559
Normal Balance: Credit

Definition: The estimated amount of third-party liens and claims against foreclosed property and precredit reform property. The additional amount necessary to reduce the value of the property to net realized value.

Account Title: Commodities Held under Price Support and Stabilization Support Programs
Account Number: 1561
Normal Balance: Debit

Definition: The cost or value of commercial items held to stabilize or support market prices.

Account Title: Commodities - Allowance
Account Number: 1569
Normal Balance: Credit

Definition: The amount needed to reduce the gross value of commodities to their expected net realizable value.

Account Title: Stockpile Materials Held in Reserve
Account Number: 1571
Normal Balance: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies.

Account Title: Stockpile Materials Held for Sale
Account Number: 1572
Normal Balance: Debit

Definition: The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Other Related Property
Account Number: 1591
Normal Balance: Debit

Definition: The value of other related property not otherwise classified above, including real property acquired through military base closings.

Account Title: Other Related Property - Allowance
Account Number: 1599
Normal Balance: Credit

Definition: The estimated loss for third-party liens and claims or for other changes in the value of other related property.

Account Title: Investments in U.S. Treasury Securities Issued by Public Debt
Account Number: 1610
Normal Balance: Debit

Definition: The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable Treasury securities, non-marketable Treasury securities, and market-based Treasury securities.

Account Title: Discount on U.S. Treasury Securities Issued by Public Debt
Account Number: 1611
Normal Balance: Credit

Definition: The full discount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency.

Account Title: Premium on U.S. Treasury Securities Issued by Public Debt
Account Number: 1612
Normal Balance: Debit

Definition: The full premium on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Account Number: 1613
Normal Balance: Either

Definition: The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is "debit."

Account Title: Market Adjustment - Investments
Account Number: 1618
Normal Balance: Either

Definition: The accumulated unrealized gain or loss on investments other than investments in zero coupon bonds. Unrealized gain or loss is due to adjustments for market value. FACTS II normal balance assigned to this account is "debit."

Account Title: Investments in Securities Other Than Public Debt Securities
Account Number: 1620
Normal Balance: Debit

Definition: The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities.

Account Title: Discount on Securities Other Than Public Debt Securities
Account Number: 1621
Normal Balance: Credit

Definition: The full discount on securities other than the Bureau of the Public Debt securities held by an agency.

Account Title: Premium on Securities Other Than Public Debt Securities
Account Number: 1622
Normal Balance: Debit

Definition: The full premium on securities other than the Bureau of the Public Debt securities held by an agency.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Amortization of Discount and Premiums on Securities Other Than Public Debt Securities
Account Number: 1623
Normal Balance: Either

Definition: The amortization amount of discounts and premiums on securities other than the Bureau of the Public Debt securities held by an agency. FACTS II normal balance assigned to this account is "debit."

Account Title: Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Account Number: 1630
Normal Balance: Debit

Definition: The par value of U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt.

Account Title: Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Account Number: 1631
Normal Balance: Credit

Definition: The full discount of U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt and held by an agency.

Account Title: Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Account Number: 1633
Normal Balance: Debit

Definition: The amortization amount of discount on U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Account Number: 1638
Normal Balance: Either

Definition: The accumulated unrealized holding gains and losses for U.S. Treasury zero coupon bond investments due to adjustments to market value. FACTS II normal balance assigned to this account is "debit."

Account Title: Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Account Number: 1639
Normal Balance: Either

Definition: The offset to market adjustments for investments in U.S. Treasury zero coupon bonds. The account provides a mechanism for zero coupon bonds to be reported on a basis other than market value on the balance sheet. FACTS II normal balance assigned to this account is "credit."

Account Title: Other Investments
Account Number: 1690
Normal Balance: Debit

Definition: The value of other investments owned by the agency.

Account Title: Land and Land Rights
Account Number: 1711
Normal Balance: Debit

Definition: The identifiable cost of land and land rights of unlimited duration acquired for or in connection with plant, property, and equipment used in general operations, including permanent improvements. Stewardship land (National Park or Forest and land in public domain) is excluded. Also excluded are materials beneath or above the surface and Outer Continental Shelf resources.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Improvements to Land
Account Number: 1712
Normal Balance: Debit

Definition: The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations.

Account Title: Accumulated Depreciation on Improvements to Land
Account Number: 1719
Normal Balance: Credit

Definition: Accumulates depreciation charged to expense for improvements to land.

Account Title: Construction-in-Progress
Account Number: 1720
Normal Balance: Debit

Definition: Includes costs of direct labor, direct material, and overhead incurred in the construction of property, plant, and equipment **(except information technology software)** for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item.

Account Title: Buildings, Improvements, and Renovations
Account Number: 1730
Normal Balance: Debit

Definition: The cost of Federal Government-owned buildings acquired for and used in providing general Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multi-use heritage assets when those costs are directly tied to the conduct of Federal Government operations.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Accumulated Depreciation on Buildings, Improvements, and Renovations
Account Number: 1739
Normal Balance: Credit

Definition: Accumulates depreciation charged to expense for buildings, improvements, and renovations.

Account Title: Other Structures and Facilities
Account Number: 1740
Normal Balance: Debit

Definition: The cost or appraised value of Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under agency control.

Account Title: Accumulated Depreciation on Other Structures and Facilities
Account Number: 1749
Normal Balance: Credit

Definition: Accumulates depreciation charged to expense for structures and facilities.

Account Title: Equipment
Account Number: 1750
Normal Balance: Debit

Definition: The capitalized cost of tangible equipment items of a durable nature used by the agency in providing goods and services. This excludes computer software.

Account Title: Accumulated Depreciation on Equipment
Account Number: 1759
Normal Balance: Credit

Definition: Accumulates depreciation charged to expense for equipment.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Assets Under Capital Lease
Account Number: 1810
Normal Balance: Debit

Definition: The amount of assets being leased under terms equivalent to an installment purchase.

Account Title: Accumulated Depreciation on Assets Under Capital Lease
Account Number: 1819
Normal Balance: Credit

Definition: Accumulates depreciation charged to expense for assets under capital lease.

Account Title: Leasehold Improvements
Account Number: 1820
Normal Balance: Debit

Definition: The cost of improvements to leased land, buildings, structures, and facilities occupied by the Federal Government as a lessee, as well as easements and right-of-way.

Account Title: Accumulated Amortization on Leasehold Improvements
Account Number: 1829
Normal Balance: Credit

Definition: Accumulates amortization charged to expense for leasehold improvements.

Account Title: Internal-Use Software
Account Number: 1830
Normal Balance: Debit

Definition: The capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Internal-Use Software in Development
Account Number: 1832
Normal Balance: Debit

Definition: Includes the full cost, as defined in SFFAS #10, incurred during the software development stage of (1) contractor developed software and (2) internally developed software. Upon completion, these costs will be transferred to USSGL account 1830, "Internal-Use Software."

Account Title: Accumulated Amortization on Internal-Use Software
Account Number: 1839
Normal Balance: Credit

Definition: Accumulates amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life cycle amortization.

Account Title: Other Natural Resources
Account Number: 1840
Normal Balance: Debit

Definition: The cost or appraised value of natural resources other than land.

Account Title: Allowance for Depletion
Account Number: 1849
Normal Balance: Credit

Definition: The reduction of an estimated available quantity of other natural resources.

Account Title: Other General Property, Plant, and Equipment
Account Number: 1890
Normal Balance: Debit

Definition: The value of general property, plant, and equipment not otherwise classified above.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Accumulated Depreciation on Other General Property, Plant, and Equipment
Account Number: 1899
Normal Balance: Credit

Definition: The amount of accumulated amortization/depreciation charged to expenses for other general property, plant, and equipment.

Account Title: Receivable From Appropriations
Account Number: 1921
Normal Balance: Debit

Definition: The amount to be received from appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: The Department of the Treasury and the Office of Management and Budget must approve use of this account.

Account Title: Other Assets
Account Number: 1990
Normal Balance: Debit

Definition: Other assets not otherwise classified above.

Account Title: Accounts Payable
Account Number: 2110
Normal Balance: Credit

Definition: Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees.

Account Title: Disbursements in Transit
Account Number: 2120
Normal Balance: Credit

Definition: The amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Contract Holdbacks
Account Number: 2130
Normal Balance: Credit

Definition: The amounts withheld from grantees or contractors pending completion of related contracts.

Account Title: Accrued Interest Payable
Account Number: 2140
Normal Balance: Credit

Definition: Amount of interest accrued and owed to others.

Account Title: Payable for Transfers of Currently Invested Balances
Account Number: 2150
Normal Balance: Credit

Definition: The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized and obligations may be incurred before the actual transfer of funds.

Account Title: Expenditure Transfers Payable
Account Number: 2155
Normal Balance: Credit

Definition: The amount of financing sources payable to a trust fund or an agency general fund (or another Federal fund as defined by OMB) that occurs as a result of a nonexchange transaction.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Entitlement Benefits Due and Payable
Account Number: 2160
Normal Balance: Credit

Definition: As of the reporting date, any unpaid entitlement benefits due to any qualifying entity, state, local, or tribal government as authorized by law. This excludes loans, grants, or employee benefits. Entitlement benefits include but are not limited to: Federal Old-Age and Survivor's Insurance, Supplemental Security Income, Federal Disability Insurance, Federal Hospital Insurance (HI-Medicare, Part A), Federal Supplemental Medical Insurance (SMI-Medicare, Part B), Medicaid, Temporary Assistance to Needy Families, U.S. Department of Agriculture Nutrition Assistance Programs, Unemployment to non-Federal employees, Black Lung Benefits, Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc.

Account Title: Subsidy Payable to the Financing Account
Account Number: 2170
Normal Balance: Credit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans.

Account Title: Contra Liability for Subsidy Payable to the Financing Account
Account Number: 2179
Normal Balance: Debit

Definition: The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This is the USSGL contra account to 2170, “Subsidy Payable to Financing Account.”

Account Title: Loan Guarantee Liability
Account Number: 2180
Normal Balance: Credit

Definition: This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of cashflows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Other Accrued Liabilities
Account Number: 2190
Normal Balance: Credit

Definition: Amounts of liabilities not otherwise classified above.

Account Title: Accrued Funded Payroll and Leave
Account Number: 2210
Normal Balance: Credit

Definition: The estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

Account Title: Withholdings Payable
Account Number: 2211
Normal Balance: Credit

Definition: Amounts withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and others.

Account Title: Employer Contributions and Payroll Taxes Payable
Account Number: 2213
Normal Balance: Credit

Definition: The employer portion of payroll taxes and benefit contributions, such as retirement, including the agency's contribution to the Thrift Savings Plan (“N” attribute), and health and life insurance for covered employees.

Account Title: Other Post-Employment Benefits Due and Payable
Account Number: 2215
Normal Balance: Credit

Definition: Amounts due to former or inactive employees (not retired) and/or beneficiaries. Other post-employment benefits can include salary continuation, severance benefits, counseling, training, funded unemployment liability for Federal employees, funded FECA liability and the current portion of veterans disability compensation benefits. This is not an actuarial liability.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Pension Benefits Due and Payable to Beneficiaries
Account Number: 2216
Normal Balance: Credit

Definition: Pension benefits, excluding Railroad Retirement Benefits and Veterans Affairs Pension, due from the administering agencies to eligible Federal civilian or military employees or their beneficiaries. This is not an actuarial liability. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

Account Title: Benefit Premiums Payable to Carriers
Account Number: 2217
Normal Balance: Credit

Definition: Amounts due from the administering agencies to the benefit carriers for providing health insurance employment benefit. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

Account Title: Life Insurance Benefits Due and Payable to Beneficiaries
Account Number: 2218
Normal Balance: Credit

Definition: Life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

Account Title: Unfunded Leave
Account Number: 2220
Normal Balance: Credit

Definition: The amount recorded by employer agencies for unpaid leave earned that the employee is entitled to upon separation and that will be funded from future years' appropriations.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Unfunded FECA Liability
Account Number: 2225
Normal Balance: Credit

Definition: The amount of Federal Employees Compensation Act (FECA) liability billed to agencies by the Department of Labor for FECA payments that were made on the agencies' behalves. The funding for the liability will be made from a future appropriation. This is not an actuarial liability.

Account Title: Other Unfunded Employment Related Liability
Account Number: 2290
Normal Balance: Credit

Definition: Amounts of unfunded employment related liabilities not covered by the current year's budget authority and not otherwise classified above. Include the unfunded liability for unemployment for Federal employees in this account.

Account Title: Advances From Others
Account Number: 2310
Normal Balance: Credit

Definition: The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished.

Account Title: Deferred Credits
Account Number: 2320
Normal Balance: Credit

Definition: Revenue or income received but not yet earned.

Account Title: Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
Account Number: 2400
Normal Balance: Credit

Definition: Amounts offsetting undeposited collections and collections deposited in deposit funds and clearing accounts, including suspense accounts, awaiting disposition or reclassification.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Principal Payable to the Bureau of the Public Debt
Account Number: 2510
Normal Balance: Credit

Definition: The amount of loan principal payable to the Bureau of the Public Debt.

Account Title: Principal Payable to the Federal Financing Bank
Account Number: 2520
Normal Balance: Credit

Definition: The amount of loan principal owed to the Federal Financing Bank.

Account Title: Securities Issued by Federal Agencies Under General and Special Financing Authority, Net
Account Number: 2530
Normal Balance: Credit

Definition: Borrowings issued under general and special financing authority, net of premiums and discounts.

Account Title: Participation Certificates
Account Number: 2540
Normal Balance: Credit

Definition: The liability for the agency's share of participation certificates.

Account Title: Other Debt
Account Number: 2590
Normal Balance: Credit

Definition: All other forms of Federal government obligations, secured and unsecured, not otherwise classified above.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Actuarial Pension Liability
Account Number: 2610
Normal Balance: Credit

Definition: Amount recorded by the administering agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB's Liability Standard, number 5, paragraph 71.)

Account Title: Actuarial Health Insurance Liability
Account Number: 2620
Normal Balance: Credit

Definition: Amount recorded by the administering agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB's Liability Standard, number 5, paragraphs 79 and 88.)

Account Title: Actuarial Life Insurance Liability
Account Number: 2630
Normal Balance: Credit

Definition: Amount recorded by administering agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB's Liability Standard, number 5, paragraph 113.)

Account Title: Actuarial FECA Liability
Account Number: 2650
Normal Balance: Credit

Definition: Amount recorded by employer agencies for the actuarial present value of future FECA benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB's Liability Standard, number 5, paragraphs 95 and 96.)

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Other Actuarial Liabilities
Account Number: 2690
Normal Balance: Credit

Definition: Amount recorded by administering agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include Other Post-Employment Benefit (OPEB) actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation.

Account Title: Prior Liens Outstanding on Acquired Collateral
Account Number: 2910
Normal Balance: Credit

Definition: The value of liens approved and accepted as being claims against assets acquired through loan defaults.

Account Title: Contingent Liabilities
Account Number: 2920
Normal Balance: Credit

Definition: Amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 2995, "Estimated Cleanup Cost Liability."

Account Title: Capital Lease Liability
Account Number: 2940
Normal Balance: Credit

Definition: The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets.

Account Title: Liability for Subsidy Related to Undisbursed Loans
Account Number: 2950
Normal Balance: Credit

Definition: The amount of subsidy owed by the financing fund for direct and guaranteed loans that have not been disbursed. This liability will be liquidated when the loan is disbursed. If the loan is not disbursed, the accrued subsidy must be removed from the financing fund.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Accounts Payable From Canceled Appropriations
Account Number: 2960
Normal Balance: Credit

Definition: This account is used to reinstate valid accounts payable canceled with an appropriation under requirements of Public Law 101-510 (31 U.S.C. 1551-1557, "M" account legislation.)

Account Title: Resources Payable to Treasury
Account Number: 2970
Normal Balance: Credit

Definition: Liquidating fund assets in excess of liabilities that are being held as working capital. After liquidating all liabilities, these funds will be returned to Treasury.

Account Title: Custodial Liability
Account Number: 2980
Normal Balance: Credit

Definition: The amount of custodial revenue yet to be transferred to another entity.

Account Title: Other Liabilities
Account Number: 2990
Normal Balance: Credit

Definition: Other liabilities not otherwise classified.

Account Title: Estimated Cleanup Cost Liability
Account Number: 2995
Normal Balance: Credit

Definition: The estimated liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Unexpended Appropriations - Cumulative
Account Number: 3100
Normal Balance: Credit

Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Trust funds do not use this USSGL account.

Account Title: Unexpended Appropriations - Appropriations Received
Account Number: 3101
Normal Balance: Credit

Definition: The amount of new appropriations received during the fiscal year. This amount does not include dedicated and earmarked receipts; therefore, special and trust funds do not use this USSGL account to record appropriations.

Account Title: Unexpended Appropriations - Transfers-In
Account Number: 3102
Normal Balance: Credit

Definition: The amount of unexpended appropriations from current or prior years, transferred in during the fiscal year.

Account Title: Unexpended Appropriations - Transfers-Out
Account Number: 3103
Normal Balance: Debit

Definition: The amount of unexpended appropriations from current or prior years, transferred out during the fiscal year.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Unexpended Appropriations - Adjustments
Account Number: 3106
Normal Balance: Either

Definition: The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, capital transfers, and cancellation of expired appropriations.

Account Title: Unexpended Appropriations - Used
Account Number: 3107
Normal Balance: Debit

Definition: The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 5700 when goods and services are received or benefits provided.

Account Title: Unexpended Appropriations - "Prior-Period Adjustment"
Account Number: 3109
Normal Balance: Either

Definition: The amount of a net increase or decrease to unexpended appropriations as a result of posting a "prior-period adjustment." This USSGL account is to be used **only** when making a "prior-period adjustment" as defined by Federal accounting standards.

Account Title: Cumulative Results of Operations
Account Number: 3310
Normal Balance: Either

Definition: The net difference since the inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues, and gains. FACTS I normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Estimated Indefinite Contract Authority
Account Number: 4032
Normal Balance: Debit

Definition: The estimated amount of indefinite contract authority during the fiscal year that permits a Federal agency to incur obligations in advance of liquidating authority.

Account Title: Anticipated Adjustments to Contract Authority
Account Number: 4034
Normal Balance: Either

Definition: The estimated amounts of reductions or increases during the fiscal year to contract authority. This also includes the estimated liquidation of contract authority from offsetting collections.

Account Title: Estimated Indefinite Borrowing Authority
Account Number: 4042
Normal Balance: Debit

Definition: The amount of estimated indefinite borrowing authority required to finance estimated obligations during the current year. The balance in this account will be adjusted to zero at yearend.

Account Title: Anticipated Reductions to Borrowing Authority
Account Number: 4044
Normal Balance: Credit

Definition: The estimated amounts of reductions during the fiscal year to borrowing authority.

Account Title: Anticipated Transfers to the General Fund of the Treasury
Account Number: 4047
Normal Balance: Credit

Definition: The anticipated amounts to be transferred to the General Fund of the Treasury during the fiscal year via nonexpenditure transfers.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Anticipated Collections From Non-Federal Sources
Account Number: 4060
Normal Balance: Debit

Definition: The amount of non-Federal collections, excluding reimbursables, expected in the current fiscal year.

Account Title: Anticipated Collections From Federal Sources
Account Number: 4070
Normal Balance: Debit

Definition: The amount of Federal collections, excluding reimbursables, expected in the current fiscal year.

Account Title: Debt Liquidation Appropriations
Account Number: 4111
Normal Balance: Debit

Definition: Amount appropriated to liquidate debt as specified in the appropriation language.

Account Title: Liquidation of Deficiency - Appropriations
Account Number: 4112
Normal Balance: Debit

Definition: The amount appropriated to liquidate 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.”

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Loan Subsidy Appropriation
Account Number: 4115
Normal Balance: Debit

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

Account Title: Loan Administrative Expense Appropriation
Account Number: 4117
Normal Balance: Debit

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

Account Title: Reestimated Loan Subsidy Appropriation
Account Number: 4118
Normal Balance: Debit

Definition: The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates.

Account Title: Other Appropriations Realized
Account Number: 4119
Normal Balance: Debit

Definition: All other appropriations not classified above.

Account Title: Appropriations Anticipated - Indefinite
Account Number: 4120
Normal Balance: Debit

Definition: The current estimate of anticipated amounts to become available under existing law.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded
Account Number: 4123
Normal Balance: Debit

Definition: The amount of authority rescinded in a trust fund Treasury Appropriation Fund Symbol (TAFS) to be returned to the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund. The rescission reduces the authority that has been transferred prior to the transfer of funds; therefore, this USSGL account is offset against USSGL account 4126, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable." Since the funds have not yet transferred, the rescission does not affect fund balance.

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded
Account Number: 4124
Normal Balance: Credit

Definition: The amount of authority rescinded in a trust fund Treasury Appropriation Fund Symbol (TAFS) to be received by the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund. The rescission reduces the authority that has been transferred prior to the transfer of funds; therefore, this USSGL account is offset against USSGL account 4127, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable." Since the funds have not yet transferred, the rescission does not affect fund balance.

Account Title: Loan Modification Adjustment Transfer Appropriation
Account Number: 4125
Normal Balance: Debit

Definition: An amount appropriated to a financing account from a permanent indefinite appropriation to cover the cost of a modification adjustment transfer. Modification costs are calculated using a current discount rate at which a cohort pays or earns interest. When the cost of a modification is less when calculated at the current discount rate than at the discount rate at which the cohort pays or earns interest, a modification adjustment transfer appropriation is required.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable
Account Number: 4126
Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act to an agency trust fund expenditure account to be transferred from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund via nonexpenditure transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority.

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable
Account Number: 4127
Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund to be transferred to an agency trust fund expenditure account via nonexpenditure transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority.

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In
Account Number: 4128
Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act to an agency trust fund expenditure account and transferred from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund via nonexpenditure transfer. This USSGL account is used to properly reflect the transfer as an appropriation.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out
Account Number: 4129
Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund and transferred to an agency trust fund expenditure account via nonexpenditure transfer. This USSGL account is used to properly reflect the transfer as an appropriation.

Account Title: Current-Year Contract Authority Realized
Account Number: 4131
Normal Balance: Debit

Definition: The amount of new authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

Account Title: Actual Adjustments to Contract Authority
Account Number: 4133
Normal Balance: Either

Definition: The amount of contract authority reduced by legislation that cancels budget authority during the fiscal year, or the amount of contract authority reduced by administrative action, or the amount of contract authority previously reduced by administrative action that is administratively restored. FACTS II normal balance assigned to this account is "credit."

Account Title: Contract Authority Liquidated
Account Number: 4135
Normal Balance: Credit

Definition: The amount of funds received during the fiscal year from appropriations, nonexpenditure transfers, or offsetting collections that liquidate contract authority.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Contract Authority To Be Liquidated by Trust Funds
Account Number: 4136
Normal Balance: Credit

Definition: The appropriation of trust fund receipts from one trust fund to liquidate contract authority in another trust fund, where the nonexpenditure transfer of funds has not yet been accomplished. For cash management purposes, the funds remain invested until needed for disbursement.

Account Title: Transfers of Contract Authority
Account Number: 4137
Normal Balance: Either

Definition: The amount of contract authority transferred between two Treasury Appropriation Fund Symbols (TAFS) based upon an approved letter. This occurs before the actual transfer of funds. FACTS II normal balance assigned to this account is "debit."

Account Title: Appropriation to Liquidate Contract Authority
Account Number: 4138
Normal Balance: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority.

Account Title: Contract Authority Carried Forward
Account Number: 4139
Normal Balance: Debit

Definition: The amount of contract authority carried forward into the next fiscal year.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Current-Year Borrowing Authority Realized
Account Number: 4141
Normal Balance: Debit

Definition: The authorized amount of new authority to expend monies borrowed from the Bureau of the Public Debt or other investors. Report authority borrowed for such obligations even though the agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.

Account Title: Actual Reductions to Borrowing Authority
Account Number: 4143
Normal Balance: Credit

Definition: The amount of borrowing authority reduced by legislation or administrative action that reduces borrowing authority during the fiscal year.

Account Title: Borrowing Authority Converted to Cash
Account Number: 4145
Normal Balance: Credit

Definition: The amount of nonexpenditure transfers during the fiscal year that reduce borrowing authority.

Account Title: Actual Repayments of Debt, Current-Year Authority
Account Number: 4146
Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from current-year resources to repay debt.

Account Title: Actual Repayments of Debt, Prior-Year Balances
Account Number: 4147
Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Resources Realized From Borrowing Authority
Account Number: 4148
Normal Balance: Debit

Definition: The amount drawn during the fiscal year to fund borrowing authority at the time of disbursement.

Account Title: Borrowing Authority Carried Forward
Account Number: 4149
Normal Balance: Debit

Definition: The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority).

Account Title: Reappropriations
Account Number: 4150
Normal Balance: Debit

Definition: The amount of new budget authority derived from a law that extends the availability of unobligated budget authority that has expired or would otherwise expire.

Account Title: Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Account Number: 4151
Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year of current-year resources to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols (TAFS) series 1610 - Earnings of Government-Owned Enterprises and 2810 - Repayments of Capital Investment, Government-Owned Enterprises.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Account Number: 4152
Normal Balance: Credit

Definition: Amounts actually transferred by nonexpenditure transfer during the fiscal year of prior-year unobligated balances to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols (TAFS) series 1610 - Earnings of Government-Owned Enterprises and 2810 - Repayments of Capital Investment, Government-Owned Enterprises.

Account Title: Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Account Number: 4157
Normal Balance: Debit

Definition: The amount of budget authority that becomes available for obligation from balances of receipts or appropriations previously precluded from obligation. This occurs when current-year receipts or appropriations do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4397, "Receipts and Appropriations Temporarily Precluded From Obligation."

Account Title: Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation
Account Number: 4158
Normal Balance: Debit

Definition: The amount of budget authority that becomes available for obligation from balances of offsetting collections previously precluded from obligation. This occurs when current-year offsetting collections do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4398, "Offsetting Collections Temporarily Precluded From Obligation."

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Anticipated Transfers - Current-Year Authority
Account Number: 4160
Normal Balance: Either

Definition: The net amount of anticipated nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

Account Title: Allocations of Authority - Anticipated From Invested Balances
Account Number: 4165
Normal Balance: Debit

Definition: The amount of new budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via nonexpenditure transfer, during the fiscal year. This USSGL account is to be used in conjunction with USSGL accounts 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances" and/or 4167, "Allocations of Realized Authority - Transferred From Invested Balances."

Account Title: Allocations of Realized Authority - To Be Transferred From Invested Balances
Account Number: 4166
Normal Balance: Either

Definition: The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for nonexpenditure transfer and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Allocations of Realized Authority - Transferred From Invested Balances
Account Number: 4167
Normal Balance: Either

Definition: The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority; most commonly associated with trust and special funds. FACTS II normal balance assigned to this account is "debit."

Account Title: Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded
Account Number: 4168
Normal Balance: Either

Definition: The amount of authority rescinded between two Treasury Appropriation Fund Symbols (TAFS) where a balance exists in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances." The rescission reduces the authority that has been transferred prior to the transfer of funds; therefore, this USSGL account is offset against USSGL account 4166 at the time of the rescission. Since the funds have not yet transferred, the rescission does not affect fund balance. FACTS II normal balance assigned to this account is "debit."

Account Title: Transfers - Current-Year Authority
Account Number: 4170
Normal Balance: Either

Definition: The amount of realized nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. This amount includes transfers of unobligated balances that result from legislation that changes the purpose for which the balances are available for obligation. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Account Number: 4175
Normal Balance: Either

Definition: The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, where there is no investment authority involved. This USSGL account is to be recorded mainly by general funds and revolving funds, which typically do not have investment authority. FACTS II normal balance assigned to this account is “debit.”

Account Title: Allocation Transfers of Prior-Year Balances
Account Number: 4176
Normal Balance: Either

Definition: The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. FACTS II normal balance assigned to this account is “debit.”

Account Title: Anticipated Transfers - Prior-Year Balances
Account Number: 4180
Normal Balance: Either

Definition: The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is “debit.”

Account Title: Transfers - Prior-Year Balances
Account Number: 4190
Normal Balance: Either

Definition: The net amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Transfer of Obligated Balances
Account Number: 4195
Normal Balance: Either

Definition: The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. FACTS II normal balance assigned to this account is "debit."

Account Title: Total Actual Resources - Collected
Account Number: 4201
Normal Balance: Debit

Definition: This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources.

Account Title: Anticipated Reimbursements and Other Income
Account Number: 4210
Normal Balance: Debit

Definition: The estimate of reimbursements expected to be earned during the current fiscal year, subject to OMB apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received.

Account Title: Liquidation of Deficiency - Offsetting Collections
Account Number: 4212
Normal Balance: Debit

Definition: The amount of current-year spending authority from offsetting collections reclassified to liquidate a prior-year deficiency. This excludes reimbursable and unfilled customer order activity.

Account Title: Anticipated Appropriation Trust Fund Expenditure Transfers
Account Number: 4215
Normal Balance: Debit

Definition: The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Unfilled Customer Orders Without Advance
Account Number: 4221
Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished the amount becomes reimbursements earned.

Account Title: Unfilled Customer Orders With Advance
Account Number: 4222
Normal Balance: Debit

Definition: The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished the amount becomes reimbursements earned.

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable
Account Number: 4225
Normal Balance: Debit

Definition: The amount of uncollected expenditure transfers from a trust fund to a general fund.

Account Title: Reimbursements and Other Income Earned - Receivable
Account Number: 4251
Normal Balance: Debit

Definition: The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services.

Account Title: Reimbursements and Other Income Earned - Collected
Account Number: 4252
Normal Balance: Debit

Definition: The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Appropriation Trust Fund Expenditure Transfers - Collected
Account Number: 4255
Normal Balance: Debit

Definition: The amount of expenditure transfers executed between a trust fund and a general fund during the fiscal year.

Account Title: Actual Collections of "governmental-type" Fees
Account Number: 4260
Normal Balance: Debit

Definition: The amount of fees collected during the fiscal year from non-Federal sources arising from the Federal Government's exercise of its sovereign or governmental powers.

Account Title: Actual Collection of Business-Type Fees
Account Number: 4261
Normal Balance: Debit

Definition: The amount of fees collected during the fiscal year from non-Federal sources resulting from business-type transactions.

Account Title: Actual Collection of Loan Principal
Account Number: 4262
Normal Balance: Debit

Definition: The total amount of loan principal collected during the fiscal year from non-Federal sources.

Account Title: Actual Collection of Loan Interest
Account Number: 4263
Normal Balance: Debit

Definition: The total amount of loan interest collected during the fiscal year from non-Federal sources.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Actual Collection of Rent
Account Number: 4264
Normal Balance: Debit

Definition: The total amount of rent collected during the fiscal year from non-Federal sources.

Account Title: Actual Collections From Sale of Foreclosed Property
Account Number: 4265
Normal Balance: Debit

Definition: The amount collected during the fiscal year from the sale of foreclosed property.

Account Title: Other Actual Business-Type Collections From Non-Federal Sources
Account Number: 4266
Normal Balance: Debit

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific USSGL does not exist. These collections result from business-type transactions.

Account Title: Other Actual "governmental-type" Collections From Non-Federal Sources
Account Number: 4267
Normal Balance: Debit

Definition: The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections arise from the Federal Government's exercise of its sovereign or governmental powers.

Account Title: Actual Program Fund Subsidy Collected
Account Number: 4271
Normal Balance: Debit

Definition: The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Interest Collected From Treasury
Account Number: 4273
Normal Balance: Debit

Definition: The amount of interest collected during the fiscal year from Treasury.

Account Title: Actual Collections From Liquidating Fund
Account Number: 4275
Normal Balance: Debit

Definition: The amount the financing fund collects during the fiscal year from the liquidating fund for assuming precredit reform loans for which the terms have been modified.

Account Title: Actual Collections From Financing Fund
Account Number: 4276
Normal Balance: Debit

Definition: The amount collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

Account Title: Other Actual Collections - Federal
Account Number: 4277
Normal Balance: Debit

Definition: The amount collected during the fiscal year from Federal sources for which a specific USSGL account has not been established.

Account Title: Actual Program Fund Subsidy Receivable
Account Number: 4281
Normal Balance: Debit

Definition: The amount of subsidy for loan programs due from the program fund but not yet collected by the financing fund.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Interest Receivable From Treasury
Account Number: 4283
Normal Balance: Debit

Definition: The amount of interest due but not collected from Treasury.

Account Title: Receivable From the Liquidating Fund
Account Number: 4285
Normal Balance: Debit

Definition: The amount due the financing fund but not collected from the liquidating fund for assuming precredit reform loans for which the terms have been modified.

Account Title: Receivable From the Financing Fund
Account Number: 4286
Normal Balance: Debit

Definition: The amount due but not yet collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

Account Title: Other Federal Receivables
Account Number: 4287
Normal Balance: Debit

Definition: The amount of uncollected amounts due from Federal sources for which a specific USSGL account has not been established. This could include refunds receivable from Federal sources because of overpayments.

Account Title: Anticipated Recoveries of Prior-Year Obligations
Account Number: 4310
Normal Balance: Debit

Definition: Estimated cancellations or downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (only use in unexpired multi-year or no-year funds).

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Canceled Authority
Account Number: 4350
Normal Balance: Credit

Definition: The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation; or the amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action.

Account Title: Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"
Account Number: 4382
Normal Balance: Credit

Definition: The amount of new budget authority rescinded by enacted legislation in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available." For rescissions in other TAFS, reference USSGL account 4392, "Rescission - New Budget Authority." For across the board rescissions, OMB may require reporting rescissions as reductions.

Account Title: Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"
Account Number: 4383
Normal Balance: Credit

Definition: The amount of prior-year budgetary resources rescinded by enacted legislation in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available." For rescissions in other TAFS, reference USSGL account 4393, "Rescission - Prior-Year." For across the board rescissions, OMB may require reporting rescissions as reductions.

Account Title: Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"
Account Number: 4384
Normal Balance: Credit

Definition: The amount of rescinded authority appropriated, or to be appropriated, in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available." In the year of the rescission, this USSGL account is recorded as a reclassification entry to offset special and trust TAFS USSGL rescission accounts. In the year following the rescission, this USSGL account is recorded as new budget authority.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"
Account Number: 4386
Normal Balance: Credit

Definition: General permanent statutory reductions to budget authority that rescind the authority of more than one appropriation fund symbol; for example, Gramm-Rudman-Hollings Act and cancellation due to reappropriation. Use this account for reductions in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available." Refer to USSGL account 4396, "Authority Permanently Unavailable for Obligation Pursuant to Public Law" for reductions in other TAFS.

Account Title: Adjustments to Indefinite No-Year Authority
Account Number: 4391
Normal Balance: Either

Definition: The amount necessary to reconcile obligations with resources for indefinite no-year appropriations that is reportable on the FMS 2108: Yearend Closing Statement. FACTS II normal balance assigned to this account is "credit."

Account Title: Rescission - New Budget Authority
Account Number: 4392
Normal Balance: Credit

Definition: The amount of new budget authority rescinded by enacted legislation. For authority rescinded in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available," use USSGL account 4382, "Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available." For across the board rescissions, OMB may require reporting rescissions as reductions.

Account Title: Rescission - Prior-Year
Account Number: 4393
Normal Balance: Credit

Definition: The amount of prior-year budgetary resources rescinded by enacted legislation. For authority rescinded in special and trust Treasury Appropriation Fund Symbols (TAFS) designated by Treasury as "available," use USSGL account 4383, "Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available." For across-the-board rescissions, OMB may require reporting rescissions as reductions.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Receipts Unavailable for Obligation Upon Collection
Account Number: 4394
Normal Balance: Credit

Definition: The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This USSGL account will offset the budgetary resource on line 1A of the SF 133: Report on Budget Execution, for a net zero effect. This USSGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with Treasury and/or investments.

Account Title: Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Account Number: 4395
Normal Balance: Credit

Definition: This authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth quarter FACTS II submission.

Account Title: Authority Permanently Unavailable for Obligation Pursuant to Public Law
Account Number: 4396
Normal Balance: Credit

Definition: General permanent statutory reductions to budget authority that rescind the authority of more than one appropriation fund symbol; for example, Gramm-Rudman-Hollings Act and cancellation due to reappropriation. For reductions in special and trust Treasury Appropriation Fund Symbol (TAFS) designated by Treasury as “available,” use USSGL account 4386, “Authority Permanently Unavailable for Obligation Pursuant to Public Law – Special and Trust TAFS Designated by Treasury as “Available.”

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Receipts and Appropriations Temporarily Precluded From Obligation
Account Number: 4397
Normal Balance: Credit

Definition: The amount of receipts and appropriations that become unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). The ending balance of this account will be part of the end-of-year balance in the Schedule on Unavailable Collections (Schedule N) of the Budget of the United States Government. This account does not close at yearend.

Account Title: Offsetting Collections Temporarily Precluded From Obligation
Account Number: 4398
Normal Balance: Credit

Definition: The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. The ending balance of this account will be part of the end-of-year balance in the Schedule on Unavailable Collections (Schedule N) of the Budget of the United States Government. This account does not close at yearend.

Account Title: Unapportioned Authority - Pending Rescission
Account Number: 4420
Normal Balance: Credit

Definition: The total amount of budgetary resources withheld pending rescission action by the Congress.

Account Title: Unapportioned Authority - OMB Deferral
Account Number: 4430
Normal Balance: Credit

Definition: The amount of budgetary authority specifically withheld from apportionment by OMB.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Unapportioned Authority
Account Number: 4450
Normal Balance: Credit

Definition: The amount of unobligated budgetary resources not yet apportioned by OMB. These funds are not available for obligation.

Account Title: Apportionments
Account Number: 4510
Normal Balance: Credit

Definition: The amounts apportioned by OMB as category A and B apportionments that are available for allotment. Used to account for categories and availability in current or subsequent periods.

Account Title: Apportionments Unavailable - Anticipated Resources
Account Number: 4590
Normal Balance: Credit

Definition: Anticipated amounts apportioned for the current or subsequent periods. These amounts are unavailable for obligation.

Account Title: Allotments - Realized Resources
Account Number: 4610
Normal Balance: Credit

Definition: The current period amount of category A and B funds available for obligation or commitment. Allowances or suballotments may be established at an agency level.

Account Title: Unobligated Funds Not Subject to Apportionment
Account Number: 4620
Normal Balance: Credit

Definition: The amount of unobligated budgetary resources not subject to apportionment that are available for commitment and obligation.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Funds Not Available for Commitment/Obligation
Account Number: 4630
Normal Balance: Credit

Definition: Appropriated funds not available for commitment/obligation.

Account Title: Allotments - Expired Authority
Account Number: 4650
Normal Balance: Credit

Definition: The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is only available for adjustments to existing obligations.

Account Title: Commitments
Account Number: 4700
Normal Balance: Credit

Definition: The amount of allotment or lower-level authority committed in anticipation of obligation.

Account Title: Undelivered Orders - Obligations, Unpaid
Account Number: 4801
Normal Balance: Credit

Definition: The amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Undelivered Orders - Obligations, Prepaid/Advanced
Account Number: 4802
Normal Balance: Credit

Definition: The amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred.

Account Title: Undelivered Orders - Obligations Transferred, Unpaid
Account Number: 4831
Normal Balance: Either

Definition: The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. FACTS II normal balance assigned to this account is “credit.”

Account Title: Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Account Number: 4832
Normal Balance: Either

Definition: The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. FACTS II normal balance assigned to this account is “credit.”

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Account Number: 4871
Normal Balance: Debit

Definition: The amount of recoveries during the fiscal year resulting from downward adjustments to Undelivered Orders - Obligations, Unpaid that were originally recorded in a prior fiscal year.

Account Title: Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected
Account Number: 4872
Normal Balance: Debit

Definition: The amount of cash refunds during the fiscal year resulting from downward adjustments to Undelivered Orders - Obligations, Prepaid/Advanced that were originally recorded in a prior fiscal year.

Account Title: Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Account Number: 4881
Normal Balance: Credit

Definition: The amount of upward adjustments during the fiscal year to Undelivered Orders - Obligations, Unpaid that were originally recorded in a prior fiscal year.

Account Title: Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Account Number: 4882
Normal Balance: Credit

Definition: The amount of upward adjustments during the fiscal year to Undelivered Orders - Obligations, Prepaid/Advanced that were originally recorded in a prior fiscal year.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Delivered Orders - Obligations, Unpaid
Account Number: 4901
Normal Balance: Credit

Definition: The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Account Title: Delivered Orders - Obligations, Paid
Account Number: 4902
Normal Balance: Credit

Definition: The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

Account Title: Delivered Orders - Obligations Transferred, Unpaid
Account Number: 4931
Normal Balance: Either

Definition: The amount of Delivered Orders - Obligations, Unpaid transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. FACTS II normal balance assigned to this account is “credit.”

Account Title: Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Account Number: 4971
Normal Balance: Debit

Definition: The amount of recoveries during the fiscal year resulting from downward adjustments to Delivered Orders - Obligations, Unpaid that were originally recorded in a prior fiscal year.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Account Number: 4972
Normal Balance: Debit

Definition: The amount of cash refunds during the fiscal year resulting from downward adjustments to Delivered Orders - Obligations, Paid that were originally recorded in a prior fiscal year.

Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Account Number: 4981
Normal Balance: Credit

Definition: The amount of upward adjustments during the fiscal year to Delivered Orders - Obligations, Unpaid or Paid that were originally recorded in a prior fiscal year.

Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid
Account Number: 4982
Normal Balance: Credit

Definition: The amount of upward adjustments paid/outlayed during the fiscal year to Obligations/Delivered Orders - Unpaid or Paid that were originally recorded in a prior fiscal year.

Account Title: Revenue From Goods Sold
Account Number: 5100
Normal Balance: Credit

Definition: Revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Contra Revenue for Goods Sold
Account Number: 5109
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for goods sold when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

Account Title: Revenue From Services Provided
Account Number: 5200
Normal Balance: Credit

Definition: Revenue earned from the sale of services provided, including sale of power, transportation, etc.

Account Title: Contra Revenue for Services Provided
Account Number: 5209
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

Account Title: Interest Revenue
Account Number: 5310
Normal Balance: Credit

Definition: Revenue earned from interest. The amount is exchange revenue by definition, with one exception -- interest on Treasury securities held by trust funds and special funds, except trust revolving funds.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Contra Revenue for Interest
Account Number: 5319
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.

Account Title: Penalties, Fines, and Administrative Fees Revenue
Account Number: 5320
Normal Balance: Credit

Definition: Amounts of revenue from penalties, fines, and administrative fees.

Account Title: Contra Revenue for Penalties, Fines, and Administrative Fees
Account Number: 5329
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for penalties, fines, and administrative fees when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations. Credit losses on penalties, fines, and administrative fees also are recorded in this account.

Account Title: Benefit Program Revenue
Account Number: 5400
Normal Balance: Credit

Definition: Revenue received by agencies administering retirement plans, insurance plans, and other annuity programs.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Contra Revenue for Benefit Program Revenue
Account Number: 5409
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for a benefit program based on adjustments as stipulated by law not including credit losses.

Account Title: Insurance and Guarantee Premium Revenue
Account Number: 5500
Normal Balance: Credit

Definition: Revenue earned from insurance and guarantee premiums.

Account Title: Contra Revenue for Insurance and Guarantee Premium Revenue
Account Number: 5509
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.

Account Title: Donated Revenue - Financial Resources
Account Number: 5600
Normal Balance: Credit

Definition: Donation of financial resources to a Federal Government entity from a non-Federal Government entity; for example, cash or securities.

Account Title: Contra Revenue for Donations - Financial Resources
Account Number: 5609
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Donated Revenue - Nonfinancial Resources
Account Number: 5610
Normal Balance: Credit

Definition: Donations of non-financial resources to a Federal Government entity from a non-Federal Government entity; for example, land or buildings.

Account Title: Contra Donated Revenue - Nonfinancial Resources
Account Number: 5619
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for donated non-financial resources that are returned; for example, land or buildings.

Account Title: Expended Appropriations
Account Number: 5700
Normal Balance: Credit

Definition: The amount of unexpended appropriations used during the fiscal year when goods and services are received or benefits provided. Special and trust funds do not use this USSGL account.

Account Title: Financing Sources Transferred In Without Reimbursement
Account Number: 5720
Normal Balance: Credit

Definition: The amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.

Account Title: Financing Sources Transferred Out Without Reimbursement
Account Number: 5730
Normal Balance: Debit

Definition: The amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Appropriated Earmarked Receipts Transferred In
Account Number: 5740
Normal Balance: Credit

Definition: The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

Account Title: Appropriated Earmarked Receipts Transferred Out
Account Number: 5745
Normal Balance: Debit

Definition: The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.

Account Title: Expenditure Financing Sources - Transfers-In
Account Number: 5750
Normal Balance: Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred, or to be transferred, occurring as a result of a nonexchange expenditure transfer in from a trust or Federal fund (as defined by OMB). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In
Account Number: 5755
Normal Balance: Credit

Definition: The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange nonexpenditure transfer between two trust funds or two Federal funds (as defined by OMB) where a credit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Expenditure Financing Sources - Transfers-Out
Account Number: 5760
Normal Balance: Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred, or to be transferred, occurring as a result of a nonexchange expenditure transfer out to a trust or Federal fund (as defined by OMB). Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-Out
Account Number: 5765
Normal Balance: Debit

Definition: The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange nonexpenditure transfer between two trust funds or two Federal funds (as defined by OMB) where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

Account Title: Imputed Financing Sources
Account Number: 5780
Normal Balance: Credit

Definition: The amount of financing sources recorded by the receiving Federal entity to cover imputed costs. The balance in this account must equal the balance in USSGL account 6730, "Imputed Costs."

Account Title: Other Financing Sources
Account Number: 5790
Normal Balance: Either

Definition: This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts. FACTS I normal balance assigned to this account is "credit."

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Adjustment of Appropriations Used
Account Number: 5799
Normal Balance: Debit

Definition: The amount of adjustment to financing sources in the program fund that represents excess subsidy returned to the General Fund of the Treasury. Use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99".

Account Title: Tax Revenue Collected
Account Number: 5800
Normal Balance: Credit

Definition: Taxes and fees collected that result from the exercise of the Federal Government's sovereign powers to tax. This includes individual and corporate taxes (Internal Revenue Service collections; Social Security/Medicare contributions reported by the Social Security Administration; excise, estate, and gift taxes; customs duties; and any other miscellaneous taxes).

Account Title: Tax Revenue Accrual Adjustment
Account Number: 5801
Normal Balance: Credit

Definition: The amount of accrual adjustments relating to taxes and fees due that result from the Federal Government's sovereign power to tax.

Account Title: Contra Revenue for Taxes
Account Number: 5809
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for taxes when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, and credit losses.

Account Title: Tax Revenue Refunds
Account Number: 5890
Normal Balance: Debit

Definition: The amount of tax revenue refunds that are payable or have been paid.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Other Revenue
Account Number: 5900
Normal Balance: Credit

Definition: Revenue received but not otherwise classified above.

Account Title: Contra Revenue for Other Revenue
Account Number: 5909
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.

Account Title: Collections for Others
Account Number: 5990
Normal Balance: Debit

Definition: Amounts collected by a reporting entity on behalf of another entity. For amounts collected on behalf of the General Fund of the Treasury, use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Accrued Collections for Others
Account Number: 5991
Normal Balance: Debit

Definition: Amounts to be collected by a reporting entity on behalf of another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Operating Expenses/Program Costs
Account Number: 6100
Normal Balance: Debit

Definition: Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400 "Benefit Expense."

Account Title: Contra Bad Debts Expense - Incurred for Others
Account Number: 6190
Normal Balance: Credit

Definition: This account is used when recording bad debts expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Adjustment to Subsidy Expense
Account Number: 6199
Normal Balance: Credit

Definition: The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

Account Title: Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Account Number: 6310
Normal Balance: Debit

Definition: The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use FACTS I attribute domain values *Federal "F"* and *transaction partner"20"*.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Interest Expenses on Securities
Account Number: 6320
Normal Balance: Debit

Definition: The amount of interest expense incurred by the agency during the current fiscal year on Federal securities.

Account Title: Other Interest Expenses
Account Number: 6330
Normal Balance: Debit

Definition: The amount of interest expense incurred by the agency from late payment of accounts and loans, and current interest accruing on amounts owed others that are not otherwise classified above.

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 insurance, 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, "Operating Expenses/Program Costs" the 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, "Entitlement Benefits Due and Payable" and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

U.S. Government Standard General Ledger
Accounts and Descriptions

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.

Account Title: Cost Capitalization Offset
Account Number: 6610
Normal Balance: Credit

Definition: The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an “in-progress” asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

Account Title: Depreciation, Amortization, and Depletion
Account Number: 6710
Normal Balance: Debit

Definition: Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

Account Title: Bad Debt Expense
Account Number: 6720
Normal Balance: Debit

Definition: The amount of bad debt expense related to uncollectible non-credit reform receivables.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Imputed Costs
Account Number: 6730
Normal Balance: Debit

Definition: OMB limits recognition of imputed costs to specific categories identified in OMB Bulletin 01-09 "Form and Content of Agency Financial Statements," as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, "Imputed Financing Sources."

Account Title: Other Expenses Not Requiring Budgetary Resources
Account Number: 6790
Normal Balance: Debit

Definition: Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used).

Account Title: Future Funded Expenses
Account Number: 6800
Normal Balance: Debit

Definition: The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs.

Account Title: Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority - Unobligated
Account Number: 6850
Normal Balance: Debit

Definition: The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal program agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employment Compensation Act (FECA) and unemployment for Federal employees.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Nonproduction Costs
Account Number: 6900
Normal Balance: Debit

Definition: Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of Federal mission property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonments that are not accrued. It also includes OPEB (other than FECA and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense").

Account Title: Gains on Disposition of Assets
Account Number: 7110
Normal Balance: Credit

Definition: The gain on the disposition (such as sale, exchange, casualty, disposal, or retirement) of assets.

Account Title: Unrealized Gains
Account Number: 7180
Normal Balance: Credit

Definition: To record items that qualify as part of other comprehensive income (gain). They include, but are not limited to, unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Other Gains
Account Number: 7190
Normal Balance: Credit

Definition: The gain on assets resulting from events other than disposition.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Losses on Disposition of Assets
Account Number: 7210
Normal Balance: Debit

Definition: The loss on the disposition (such as sale, exchange, casualty, disposal, or retirement) of assets.

Account Title: Unrealized Losses
Account Number: 7280
Normal Balance: Debit

Definition: To record items that qualify as part of other comprehensive income (loss). They include, but are not limited to, unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

Account Title: Other Losses
Account Number: 7290
Normal Balance: Debit

Definition: The loss on assets resulting from events other than disposition.

Account Title: Extraordinary Items
Account Number: 7300
Normal Balance: Either

Definition: Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. FACTS I normal balance assigned to this account is “credit.”

Account Title: Prior-Period Adjustments
Account Number: 7400
Normal Balance: Either

Definition: Adjustments affecting the cumulative results of operations for correcting material errors from prior periods involving gains and losses and accounting changes with retroactive effect, including adoption of new Federal financial accounting standards. FACTS I normal balance assigned to this account is “credit.”

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Distribution of Income - Dividend
Account Number: 7500
Normal Balance: Debit

Definition: Distribution of income (such as certain types of income transferred to the General Fund of the Treasury, i.e., interest on capital, franchise taxes, etc.). Use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

Account Title: Changes in Actuarial Liability
Account Number: 7600
Normal Balance: Either

Definition: The amount of increase or decrease in actuarial liability. FACTS I normal balance assigned to this account is "debit."

Account Title: Guaranteed Loan Level
Account Number: 8010
Normal Balance: Debit

Definition: The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or in the case of negative subsidies, the amount authorized by appropriation acts.

Account Title: Guaranteed Loan Level - Unapportioned
Account Number: 8015
Normal Balance: Credit

Definition: The amount of guaranteed loan level not yet apportioned by OMB.

Account Title: Guaranteed Loan Level - Apportioned
Account Number: 8020
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan levels approved by OMB on the SF 132: Apportionment and Reapportionment Schedule.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Guaranteed Loan Level - Used Authority
Account Number: 8040
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan principal obligated by lenders and reported to the agency.

Account Title: Guaranteed Loan Level - Unused Authority
Account Number: 8045
Normal Balance: Credit

Definition: The amount of category A and B guaranteed loan level for which contracts have not been signed.

Account Title: Guaranteed Loan Principal Outstanding
Account Number: 8050
Normal Balance: Debit

Definition: The amount of guaranteed loan principal outstanding with the lender at any given time.

Account Title: Guaranteed Loan New Disbursements by Lender
Account Number: 8053
Normal Balance: Credit

Definition: The amount of guaranteed loan principal disbursed during the current year by lenders.

Account Title: Guaranteed Loan Collections, Defaults, and Adjustments
Account Number: 8065
Normal Balance: Debit

Definition: The amount of guaranteed loan collections, defaults, or any other type of adjustments, that reduce the amount of loan principal outstanding with the lender.

U.S. Government Standard General Ledger
Accounts and Descriptions

Account Title: Guaranteed Loan Cumulative Disbursements by Lenders
Account Number: 8070
Normal Balance: Credit

Definition: The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, "Guaranteed Loan New Disbursements by Lender" and 8065, "Guaranteed Loan Collections, Defaults, and Adjustments" are closed to this account at yearend.

U.S. Government Standard General Ledger
Account Transactions

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

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

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

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

- There are valid accounting events/posting not yet documented. Accounting in the Federal sector is not "one size fits all." Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through your USSGL representative. To illustrate the issue, please document accounting events specific to the activity using a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.

- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed 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 a debit and credit entry(ies) to reclassify balances even when the 4-digit base account is the same.

- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.

- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to "in-process type" asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate 6000 series USSGL account. Then use new USSGL account 6610 "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account.

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

Section III: **Page Number**

USSGL Account Transaction Categories	III - 3
USSGL Account Transaction Listing	III - 5
USSGL Account Transactions	III - 27
USSGL Account Transaction Postings	III - 187
USSGL Account Transaction Numbers Crosswalk	III - 291

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	• Prepayments/Advances
500	• Asset Transfers-Out
C.	**Collections and Receivables**
100	• Receipts
200	• Receivables/Accrued Revenue
300	• Asset Sales and Disposition (Gains and Losses)
400	• Asset Transfers-In
D.	**Adjustments/Accruals Other Than Disbursements and Collections**
100	• Upward and Downward
200	• Writeoffs
300	• Reclassification/Revaluation
400	• Accruals
500	• Depreciation/Amortization/Depletion
600	• Accumulated and Allocated Costs not in Categories Above
E.	**Memorandum Entries**
100	• All Memorandum Entries (Excluding Closing Memorandum Entries)
F.	**Yearend**
100	• Preclosing Entries
200	• Closing Entries

U.S. Government Standard General Ledger
Account Transactions

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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.
A106	To record the reappropriation of unexpired funds in the losing fund.
A108	To bring authority rescinded in the previous year forward as current-year authority in a special or trust TAFS designated by Treasury as available for investment.
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 reductions of authority and to withdraw funds. Also use this transaction to record unexpended appropriations rescinded by legislative action when OMB requires the rescission be reported as a reduction (common for across-the-board reductions).
A131	To record appropriated receipts ***rescinded and canceled*** in special and trust funds by legislative action when OMB requires the rescission be reported as a reduction (common for across-the-board reductions).

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A132	To record unexpended appropriations rescinded by legislative action.
A133	To record budget authority rescinded in a special or trust expenditure TAFS funded by a special or trust ***unavailable receipt account.***
A134	To record appropriated receipts ***rescinded and canceled*** by legislative action in special and trust TAFS.
A135	To record budget authority rescinded by legislative action in special and trust TAFS that are designated by Treasury as available for investment.
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.
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 (usually an appropriation to a revolving fund).
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record the reduction of borrowing authority.
A150	To record subsidy payable accrued in the program account.
A152	To record indefinite or definite borrowing authority.
A156	To record the drawing of cash to fund borrowing authority.
A158	To record actual reductions to borrowing authority previously anticipated.
A160	To record unanticipated reductions to borrowing authority.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A164	To record anticipated reductions to borrowing authority.
A166	To record the enactment of public law to establish definite and indefinite contract authority.
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 Account 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 Account Fund Symbol (TAFS).
A174	To record unanticipated actual reductions to contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.
A176	To record the anticipated 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/reductions 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.

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A185	To record the amount returned to the special or trust unavailable receipt TAFS that was rescinded from an associated special or trust expenditure TAFS.
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 collections balances previously precluded from obligation.
A196	To record the collection of revenue for non-revolving trust funds and special funds that were previously accrued.
A204	To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based upon 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 Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A218	To record budget authority rescinded in an allocation 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 Account 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 TAFS from the parent TAFS that maintains invested balances as a result of an enacted rescission.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A223	To record the realized authority to be transferred out to a receiving allocation Treasury Account 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.
A225	To record an actual nonexpenditure transfer-out to an allocation Treasury Account 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.
A242	To record in the receiving agency the anticipated transfer-in 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.

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 tranfers-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 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.
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.
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.
A269	To record budget authority rescinded in an Agency Trust Fund Expenditure TAFS and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A270	To record a payable 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.
A271	To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" TAFS to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a rescission action.
A272	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account 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 Account 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 Account 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 Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A302	To record anticipated reimbursements.
A304	To record in the performing agency 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.

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
B108	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.
B124	To record the purchase of Federal securities acquired at par value.
B126	To record the purchase of Federal securities acquired at a premium.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B202	To record a commitment.
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.
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.
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.
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.

U.S. Government Standard General Ledger
Account Transactions Listing

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.
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 expended authority is the same as the original order.
B502	To record the transfer-out of assets to other Federal entities without reimbursement.
B504	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.
B506	To record distributed personal property.
B508	To record a commodity transferred to another Federal agency.
C102	To record service in kind provided by non-Federal sources.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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.
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 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.

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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.
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 sale or disposition of assets other than investments.
C314	To record the loss (or gain) from sales of foreclosed property without recourse.

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C316	To record the loss on property sold without 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.
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.
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.
C402	To record transfer-in of assets from others without reimbursements.
C404	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

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

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
D208	To record the writeoff of loans receivable for loans made before fiscal 1992.
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.
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 wastes from past operations at net book value of zero.
D302	To record an increase in the 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.
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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
D317	To record damaged inventory items that need repair.
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.

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
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.
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.
E102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for 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.
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.

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F112	To record adjustments for anticipated resources not realized.
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 Acanceling appropriation."
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 preclosing when the total amount of current-year receipts is greater than 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 preclosing when the total amount of current-year collections is greater than 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.
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.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F208	To record the closing of fiscal-year borrowing authority.
F210	To record the closing of unobligated balances to unapportioned authority for unexpired multi-year funds.
F212	To record the closing of unobligated balances to expiring authority.
F214	To record the closing of Expended Authority - Paid.
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 Expended Authority - Paid when there is a net downward adjustment.
F218	To record the closing of upward adjustments and delivered orders - obligations transferred - unpaid to Expended Authority - Unpaid.
F220	To record the closing of downward adjustments and delivered orders - obligations transferred - unpaid to Expended Authority - Unpaid.
F222	To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
F224	To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
F226	To record the closing of related upward adjustments to unpaid unexpended obligations.
F227	To record the closing of related downward adjustments to unpaid unexpended obligations.
F228	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
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.
F232	To record the closing of the liquidating fund.
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.

U.S. Government Standard General Ledger
Account Transactions Listing

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 post-closing when the total amount of current-year receipts is not enough 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 post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F246	To reclassify rescissions or rescissions reported as reductions recorded in special and trust TAFS designated by Treasury as available for investment.
F247	To reclassify a rescission or a rescission reported as a reduction in an allocation special or trust TAFS designated by Treasury as available for investment where the parent is invested.
F248	To reclassify a rescission or a rescission reported as a reduction recorded in an invested parent special or trust TAFS designated by Treasury as available for investment.
F249	To reclassify a rescission or a rescission recorded as a reduction recorded in an agency special or trust expenditure TAFS designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.
F250	To reclassify a rescission or a rescission reported as a reduction reported in an invested “Specific Treasury-Managed Trust Fund.”

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 Not Subject to 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 not subject to apportionment.
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 Not Subject to Apportionment

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

A106 To record the reappropriation of unexpired funds in the losing fund.
Comment: See USSGL TC-A110 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 Not Subject to Apportionment
Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

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

U.S. Government Standard General Ledger
Account Transactions

A108 To bring authority rescinded in the previous year forward as current-year authority in a special or trust TAFS designated by Treasury as available for investment.
Comment: Use this transaction only with special and trust TAFS designated by Treasury as available for investment.
Transaction Origin: Special and Trust Fund Rescission Scenarios, Scenarios IIA-IIE

Budgetary Entry
Debit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry
None

A110 To record in the gaining fund reappropriation of 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 Not Subject to Apportionment

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

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
Comment: See USSGL TC-A110 for gaining funds.
Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

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

U.S. Government Standard General Ledger
Account Transactions

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 Not Subject to Apportionment

Proprietary Entry
None

A116 To record budgetary authority apportioned by 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.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4590 Apportionments Unavailable - Anticipated Resources

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

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 (bold transaction numbers reference a reversal):
A186, A304, **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, 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

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 Not Subject to Apportionment
Credit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary

Proprietary Entry
None

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 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 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A130 To record reductions of authority and to withdraw funds. Also use this transaction to record unexpended appropriations rescinded by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: Refer to USSGL TCs-A131 through A135, A218, A221, A269, and/or A271 to record other types of rescission transactions.
Transaction Origin: USSGL implementation guidance; transactions for SF 133/rescissions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

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

A131 To record appropriated receipts ***rescinded and canceled*** in special and trust funds by legislative action when OMB requires reporting the rescission as a reduction (common for across-the-board reductions).
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: Refer to USSGL TCs-A130, A132 through A135, A218, A221, A269, and/or A271 to record other types of rescission transactions.
Transaction Origin: USSGL implementation guidance; Special and Trust Fund Rescission Scenarios, Scenario I; transactions for SF 133/rescissions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

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

U.S. Government Standard General Ledger
Account Transactions

A132 To record unexpended appropriations rescinded by legislative action.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Note: USSGL TC- A130 applies to rescissions OMB requires reported as reductions. Refer to USSGL TCs-A130, A131, A133, A134, A135, A218, A221, A269, and/or A271 for other specific rescission transactions.
Transaction Origin: USSGL implementation guidance; transactions for SF 133/rescissions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4392 Rescission - New Budget Authority
Credit 4393 Rescission - Prior-Year

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities

A133 To record budget authority rescinded in a special or trust expenditure TAFS funded by a special or trust ***unavailable receipt account***.
Comment: If OMB requires reporting the rescission as a reduction, credit USSGL account 4396; otherwise, credit 4392 or 4393 as appropriate. Credit USSGL account 2990 if the fund withdrawal does not occur simultaneously. Refer to USSGL TC-A131 to record a ***rescission and a cancellation*** reported as a reduction. Note: To return fund balance to the related special and trust unavailable receipt account, also post USSGL TC-A185.
Transaction Origin: Special and Trust Rescission Scenarios, Scenario III

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4392 Rescission - New Budget Authority
Credit 4393 Rescission - Prior-Year
Credit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities

U.S. Government Standard General Ledger
Account Transactions

A134 To record appropriated receipts ***rescinded and canceled*** by legislative action in special and trust TAFS.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Return fund balance to a miscellaneous receipt account designated by OMB. Note: USSGL TC-A131 applies to a ***rescission and cancellation*** transaction OMB requires reported as a reduction.
Transaction Origin: USSGL implementation guidance; Special and Trust Fund Rescission Scenarios, Scenario I; transactions for SF 133/rescissions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4392 Rescission - New Budget Authority
Credit 4393 Rescission - Prior-Year

Proprietary Entry
Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury
Credit 2990 Other Liabilities

A135 To record budget authority rescinded by legislative action in special and trust TAFS that are designated by Treasury as available for investment.
Comment: There is no affect on USSGL account 1010 when authority is rescinded in special and trust TAFS designated by Treasury as available for investment. If OMB requires reporting the rescission as a reduction (common for an across-the-board rescission), credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate. Note: Refer to USSGL TC-A131 or TC-A134 if authority is both ***rescinded and canceled*** since USSGL account 1010 is then impacted.
Transaction Origin: Special and Trust Rescission Scenarios, Scenarios IIA-IIE

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available
Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available
Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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 Not Subject to Apportionment
Credit 4392 Rescission - New Budget Authority
Credit 4393 Rescission - Prior-Year

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

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 Not Subject to Apportionment
Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry
None

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

U.S. Government Standard General Ledger
Account Transactions

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.

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

Proprietary Entry
None

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
Comment: Refer to SFFAS #5 for discussion of contingent liabilities.
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 Financial Sources - Transfers Out
Credit 2920 Contingent Liabilities

U.S. Government Standard General Ledger
Account Transactions

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, 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 reduction of borrowing authority.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; credit reform case study

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry
None

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

U.S. Government Standard General Ledger
Account Transactions

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 Not Subject to Apportionment

Proprietary Entry
None

A156 To record the drawing of cash to fund borrowing authority.
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

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 Actual Reductions to Borrowing Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A160 To record unanticipated 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 Not Subject to Apportionment
Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry
None

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 Not Subject to 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 Not Subject to Apportionment
Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry
None

A166 To record the enactment of public law to establish definite and indefinite contract authority.
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 Not Subject to Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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 Account 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

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 Actual Adjustments to Contract Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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 Account 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 unanticipated actual reductions to contract authority.
Comment: Includes the reduction of unobligated balances for indefinite contract authority.
Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4133 Actual Adjustments to Contract Authority

Proprietary Entry
None

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account 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

U.S. Government Standard General Ledger
Account Transactions

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 Indefinite Contract Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to 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 Not Subject to Apportionment

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

A178 To record anticipated adjustments/reductions 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 Not Subject to Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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

Budgetary Entry
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Not Subject to 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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

A185 To record the amount returned to the special or trust unavailable receipt TAFS that was rescinded from an associated special or trust expenditure TAFS.
Comment: Record this transaction in the special or trust unavailable receipt TAFS. Also post USSGL TC-A133 in the related special or trust expenditure TAFS.
Transaction Origin: Special and Trust Rescission Scenarios, Scenario III

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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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 Not Subject to Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

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

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
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 Not Subject to 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 Not Subject to Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A194 To record authority made available from offsetting collections 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 Not Subject to Apportionment

Proprietary Entry
None

A196 To record the collection of revenue for non-revolving trust funds 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 Not Subject to 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 Account Fund Symbol (TAFS) for transfers-in based upon 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 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 Not Subject to 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 Trust Fund Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A217 To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4620 Unobligated Funds Not Subject to 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 rescinded in an allocation TAFS and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.
Comment: Post this transaction in the allocation TAFS. Simultaneously post USSGL TC-A221 in the parent TAFS. If OMB requires reporting the rescission as a reduction, credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate
Transaction Origin: Special and Trust Rescission Scenarios, Scenario IID

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated By Treasury As Available
Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available
Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

and

Debit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded
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 Account 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 Not Subject to 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 Account 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 Not Subject to 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 TAFS from the parent TAFS that maintains invested balances as a result of an enacted rescission.
Comment: Post this transaction in the parent TAFS. Simultaneously post USSGL TC-A218 in the allocation TAFS.
Transaction Origin: Special and Trust Rescission Scenarios, Scenario IID

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded

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 Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

Budgetary Entry
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
Debit 5765 Nonexpenditure Trust Fund 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 Account 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 Not Subject to Apportionment
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Trust Fund 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 Trust Fund 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 Not Subject to 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 Trust Fund 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 Not Subject to 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 Trust Fund 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 Not Subject to 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 Trust Fund 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

A242 To record in the receiving agency the anticipated transfer-in 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 Trust Fund Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A250 To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated appropriations.
Comment: Trust 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 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

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

A252 To record in the transferring agency the actual transfer-out of current-year or prior-year unanticipated appropriations.
Comment: Trust funds debit USSGL account 5765 to transfer appropriated receipts.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

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

A254 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid undelivered orders.
Comment: Reverse this transaction for the receiving entity.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

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

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

U.S. Government Standard General Ledger
Account Transactions

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: Reverse this transaction for the receiving entity.
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 paid undeliverable orders from current or prior years.
Comment: See USSGL TC-A257 for the receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

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

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.
Comment: See USSGL TC-A256 for the transferring agency.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders.

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

U.S. Government Standard General Ledger
Account Transactions

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 Not Subject to 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 Not Subject to Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

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

U.S. Government Standard General Ledger
Account Transactions

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

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 Not Subject to 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 Not Subject to 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 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

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.
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 Not Subject to 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

A269 To record budget authority rescinded in an Agency Trust Fund Expenditure TAFS and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.
Comment: The Bureau of the Public Debt simultaneously posts USSGL TC-A271 in the Treasury-Managed Trust Fund TAFS. If OMB requires reporting the rescission as a reduction, credit USSGL account 4386; otherwise, credit account 4382 or 4383 as appropriate.
Transaction Origin: Special and Trust Rescission Scenarios, Scenario IIE

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4382 Rescissions - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available
Credit 4383 Rescissions - Prior-Year - Special and Trust TAFS Designated by Treasury As Available
Credit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available

and

Debit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded
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 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.
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 Not Subject to 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

U.S. Government Standard General Ledger
Account Transactions

A271 To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" TAFS to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a rescission action.
Comment: 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: Special and Trust Rescission Scenarios, Scenario IIE

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 - Payable - Rescinded

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

A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account 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 Account 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

U.S. Government Standard General Ledger
Account Transactions

A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account 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 Not Subject to Apportionment

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

A278 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account 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 Not Subject to 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

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 Not Subject to Apportionment

Proprietary Entry
None

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in OMB Circular 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

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

U.S. Government Standard General Ledger
Account Transactions

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. Post the reversal of USSGL TC-A122 if the refund was not previously anticipated and apportioned.
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: If payment was made by an electronic fund transfer and for an amount paid by a direct appropriation, 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 when the costs are capitalized to the appropriate "in-process type" asset account. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to these various accounts at yearend. Also, to record the benefit expense, see USSGL transactions B404, D404, and D406.
Transaction Origin: USSGL TC-2045

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to 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 Not Subject to Apportionment
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

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

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, 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, 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

U.S. Government Standard General Ledger
Account Transactions

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

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to 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

B109 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 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

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

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

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 study

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 study

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, 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

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4151 Actual Capital Transfers to the Treasury
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year

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 Not Subject to 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: 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

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

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B126 To record the purchase of Federal securities acquired at a premium.
Comment: Special and trust funds use USSGL account 4114. Post USSGL TC-A122 if authority was previously anticipated and apportioned. 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 Not Subject to 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 Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
Debit 1622 (G) Premium on Securities Other Than Public Debt Securities
Credit 1010 Fund Balance With Treasury

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

U.S. Government Standard General Ledger
Account Transactions

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 Not Subject to 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, 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

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. USSGL transactions that reference this transaction (bold transaction numbers 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

U.S. Government Standard General Ledger
Account Transactions

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 Circular A-11 for further instruction on the payment hierarchy.
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 2510 Principal Payable to the Bureau of the Public Debt
Debit 2970 Resources Payable to Treasury
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 Not Subject to 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

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

B202 To record a commitment.
Comment: To decrease the commitment, reverse this transaction.
Transaction Origin: USSGL TC-2005

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4700 Commitments

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 Not Subject to Apportionment
Debit 4700 Commitments
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

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 Not Subject to Apportionment
Debit 4700 Commitments
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

U.S. Government Standard General Ledger
Account Transactions

B208 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4700 Commitments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B210 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4700 Commitments
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, 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.
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 Non-Production Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger
Account Transactions

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.
Comment: If funded by a direct appropriation, 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.
Transaction Origin: USSGL TC-2020

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 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
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

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, post TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" of 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 the 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.
Transaction Origin: USSGL TC-2020

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to 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 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
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-Production Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

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

B314 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
Comment: This transaction must be recorded simultaneously 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 Not Subject to Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expense/Program Costs
Credit 2110 Accounts Payable

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 record USSGL TC-B314 in an unexpired appropriation that is available for the same purpose as the closed account. See OMB Circular 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

U.S. Government Standard General Ledger
Account Transactions

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, 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 Not Subject to 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
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 government is paid to borrowers. If funded by a direct appropriation, 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, 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 Not Subject to Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry
Debit 1521 Inventory Purchased for Resale
Credit 2110 Accounts Payable

U.S. Government Standard General Ledger
Account Transactions

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

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. 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 Non-production Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

U.S. Government Standard General Ledger
Account Transactions

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.

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, 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
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 Non-production Costs
    Credit 1410 Advances to Others
    Credit 1450 Prepayments

U.S. Government Standard General Ledger
Account Transactions

B500 DISBURSEMENTS AND PAYABLES - Assets Transfers Out

B502 To record the transfer-out of assets to other Federal entities without reimbursement.
Comment: When transferring ownership of an asset outside of the Federal Government, recognize a loss for the book value of the asset upon disposition. For non-Federal, see USSGL TC-B504.
Transaction Origin: USSGL TC-5045

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 1621 Discount on Securities Other Than Public Debt Securities
Debit 1622 Premium on Securities Other Than Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
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 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal Use Software
Debit 1849 Allowance for Depletion
Debit 5730 Financing Sources Transferred Out Without Reimbursement
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
Credit 1541 Forfeited Property Held for Sale
Credit 1572 Stockpile Materials Held for Sale
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1620 Investments in Securities Other Than Public Debit Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Transaction continued…

Credit 1690 Other Investments
Credit 1711 Land and Land Rights
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment

B504 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.
Comment: For Federal, see USSGL TC-B502.
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 7210 Losses on Disposition of Assets
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

B506 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

U.S. Government Standard General Ledger
Account Transactions

B508 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

C100 COLLECTIONS AND RECEIVABLES - Receipts

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

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

C106 To record the collection of reestimated subsidy in the financing account.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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

U.S. Government Standard General Ledger
Account Transactions

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. Post USSGL TC-A122 for previously anticipated and apportioned authority. 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 Collection of Business-Type Fees
Debit 4262 Actual Collection of Loan Principal
Debit 4263 Actual Collection of Loan Interest
Debit 4264 Actual Collection of Rent
Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 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 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

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 Collection of Business-Type Fees
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4277 Other Actual Collections - Federal

Proprietary Entry
None

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
Comment: See USSGL TC-B206 for application of an advance.
Transaction Origin: USSGL TC-3115

Budgetary Entry
Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to 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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry
Debit 4261 Actual Collection of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

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 Public Debt
Credit 1620 (G) Investments in Securities Other Than 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 Public Debt
Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
Credit 1622 (G) Premium on Securities Other Than 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. 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 Not Subject to Apportionment

Proprietary Entry

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

U.S. Government Standard General Ledger
Account Transactions

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

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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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

U.S. Government Standard General Ledger
Account Transactions

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. Also reverse USSGL TC-B134 for direct appropriations.
Transaction Origin: USSGL TC-4050

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority 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 Not Subject to Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Non-production Costs

U.S. Government Standard General Ledger
Account Transactions

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
Comment: Reverse USSGL TC-B134 for direct appropriations.
Transaction Origin: USSGL TC-4050

Budgetary Entry
Debit 4902 Delivered Orders – Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 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 Non-production Costs

U.S. Government Standard General Ledger
Account Transactions

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
Comment: USSGL TC-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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 Expended Authority 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 Not Subject to Apportionment
Credit 4650 Allotments - Expired Authority

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

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 Not Subject to Apportionment

Proprietary Entry
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

U.S. Government Standard General Ledger
Account Transactions

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

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 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
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 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C150 To record the receipt of other cash.
Comment: See USSGL TC-C108.
Transaction Origin: USSGL TC4135

Budgetary Entry
None

Proprietary Entry
Debit 1190 Other Cash
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities

C152 To record unapplied receipts into fund symbols that require budgetary reporting.
Comment: If not deposited in account fund symbol see USSGL TC-C108. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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

U.S. Government Standard General Ledger
Account Transactions

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 Not Subject to Apportionment

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

C162 To record an adjustment to loans receivable based on acquired collateral property.
Comment: This transaction does not include bad debt.
Transaction Origin: Credit reform case study

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1350 Loans Receivable

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

U.S. Government Standard General Ledger
Account Transactions

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

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 Not Subject to Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

C174 To record undeposited cash that was forfeited.
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

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 Not Subject to 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

U.S. Government Standard General Ledger
Account Transactions

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
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

C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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

U.S. Government Standard General Ledger
Account Transactions

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

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue
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 Not Subject to Apportionment

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

U.S. Government Standard General Ledger
Account Transactions

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, 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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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 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 Non-production 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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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
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 5310 Interest Revenue

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

U.S. Government Standard General Ledger
Account Transactions

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
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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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
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

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. 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 Not Subject to Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
Credit 1622 (G) Premium on Securities Other Than Public Debt Securities
Credit 7110 Gains on Disposition of Assets

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.
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 Not Subject to Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Transaction continued...

U.S. Government Standard General Ledger
Account Transactions

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 1623 (G) Amortization of Discount and Premium Securities Other Than Public Debt Securities
Debit 7210 Losses on Disposition of Assets
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
Credit 1622 (G) Premium on Securities Other Than 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. 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 Not Subject to Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
Debit 1621 (G) Discount on Securities Other Than 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 Public Debt
Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Credit 7110 Gains on Disposition of Assets

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.
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 Not Subject to 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 Public Debt
Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Debit 7210 Losses on Disposition of Assets
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 Public Debt
Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

U.S. Government Standard General Ledger
Account Transactions

C312 To record the sale or disposition of assets other than investments.
Transaction Origin: USSGL TC-5080

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
    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
    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

U.S. Government Standard General Ledger
Account Transactions

C314 To record the loss (or gain) from sales 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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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

C316 To record the loss on property sold without recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower.
See USSGL TC-B334 for property sold with recourse. Credit USSGL account 1399 if there is a gain. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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

and

Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property (receivable from borrower)

C318 To record the loss on loan receivable from the borrower on a sale with recourse.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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

U.S. Government Standard General Ledger
Account Transactions

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. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

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 Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Debit 7210 Losses on Disposition of Assets
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 Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1690 Other Investments
Credit 5310 Interest Revenue
Credit 7110 Gains on Disposition of Assets

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.

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 Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 5310 Interest Revenue
Debit 7210 Losses on Disposition of Assets
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1690 Other Investments
Credit 7110 Gains on Disposition of Assets

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 Not Subject to Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than Public Debt Securities
Debit 7210 Losses on Disposition of Assets
Credit 1620 Investments in Securities Other Than Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Credit 1690 Other Investments
Credit 7110 Gains on Disposition of Assets

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 Not Subject to Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Debit 7210 Losses on Disposition of Assets
Credit 1620 Investments in Securities Other Than Public Debt Securities
Credit 1622 Premium on Securities Other Than Public Debt Securities
Credit 1690 Other Investments
Credit 5310 Interest Revenue
Credit 7110 Gains on Disposition of Assets

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: Post USSGL TC-A122 if authority was previously anticipated and apportioned. 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
Credit 1513 Operating Materials and Supplies - Excess, Unserviceable, and Obsolete
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets

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

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

U.S. Government Standard General Ledger
Account Transactions

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
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

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

U.S. Government Standard General Ledger
Account Transactions

C342 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-D612. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
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 Not Subject to 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

C400 COLLECTIONS AND RECEIVABLES - Asset Transfers-In

C402 To record the transfer-in of assets from others without reimbursements.
Transaction Origin: USSGL TC-5040

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1541 Forfeited Property Held for Sale
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Debit 1620 Investments in Securities Other Than Public Debit Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Debit 1690 Other Investments
Debit 1711 Land and Land Rights
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

C404 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged 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

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, Unserviceable, and Obsolete
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Use

Transaction continued...

U.S. Government Standard General Ledger
Account Transactions

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
    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

U.S. Government Standard General Ledger
Account Transactions

D100 ADJUSTMENTS/ACCRUALS 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. If immaterial, credit USSGL account 6100. Reverse USSGL TC-B134 for direct appropriations.
Transaction Origin: USSGL TC2020

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 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
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 Non-production Costs
Credit 7400 Prior-Period Adjustments

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. If the downward adjustment is immaterial, credit USSGL account 6100.
Transaction Origin: USSGL TC-2020

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Expended Authority 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 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 Non-production Costs
Credit 7400 Prior-Period Adjustments

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, post USSGL TC-B134. If the upward adjustment is immaterial, debit USSGL account 6100.
Transaction Origin: USSGL budgetary accounting guide

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 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
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Non-production Costs
Debit 7400 Prior-Period Adjustments
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, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400. If the downward adjustment is immaterial, credit USSGL account 6100.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority 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 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 6900 Non-production Costs
Credit 7400 Prior-Period Adjustments

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, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400. If the downward adjustment is immaterial, credit USSGL account 6100.
Transaction Origin: USSGL budgetary accounting guide

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 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
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 6900 Non-production Costs
Credit 7400 Prior-Period Adjustments

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, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400. If the upward adjustment is immaterial, debit USSGL account 6100.
Transaction Origin: USSGL TC2020

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 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 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 Non-production Costs
Debit 7400 Prior-Period Adjustments
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, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400. If the upward adjustment is immaterial, debit USSGL account 6100.
Transaction Origin: USSGL TC2020

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to 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 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 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 Non-production Costs
Debit 7400 Prior-Period Adjustments
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
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. 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

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

U.S. Government Standard General Ledger
Account Transactions

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: If funded by a direct appropriation, post USSGL TC-B134. 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.
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 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…

Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment

U.S. Government Standard General Ledger
Account Transactions

Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production 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, OMB approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 if recoveries were previously anticipated and apportioned. 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.
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 1730 Buildings, Improvements, and Renovations

Transaction continued…

Debit 1740 Other Structures and Facilities
Debit 1750 Equipment

U.S. Government Standard General Ledger
Account Transactions

Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
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 Non-production 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

U.S. Government Standard General Ledger
Account Transactions

D200 ADJUSTMENTS/ACCRUALS 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 5319 Contra Revenue for Interest
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

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

U.S. Government Standard General Ledger
Account Transactions

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
Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Credit 1310 Accounts Receivable
Credit 1360 Penalties, Fines, and Administrative Fees 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

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

U.S. Government Standard General Ledger
Account Transactions

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

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 5319 Contra Revenue for Interest
Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
Debit 5809 Contra Revenue for Taxes
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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 wastes 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 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

Proprietary Entry
Debit 1120 Imprest Funds
Credit 1010 Fund Balance With Treasury

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 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

U.S. Government Standard General Ledger
Account Transactions

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
Account Transactions

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 7400 Prior-Period Adjustment
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 7400 Prior-Period Adjustment
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, Unserviceable, and Obsolete
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, Unserviceable, and Obsolete

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

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

U.S. Government Standard General Ledger
Account Transactions

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

D400 ADJUSTMENTS/ACCRUALS 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, 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 Not Subject to 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 Non-production 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, 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 Not Subject to 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, 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 Not Subject to 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, 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 Not Subject to 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, 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 Not Subject to 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 Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 5310 Interest Revenue

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

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 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, 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 Not Subject to 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 the 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

E100 MEMORANDUM ENTRIES

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for 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

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 Not Subject to 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 Not Subject to 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 Not Subject to 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 Not Subject to 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 Not Subject to 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 4450 Unapportioned Authority
Debit 4590 Apportionments Unavailable - Anticipated Resources
Credit 4032 Estimated Indefinite Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 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

F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4034 Anticipated Adjustments to Contract Authority
Credit 4044 Anticipated Adjustments to Borrowing Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry
None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

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

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 Not Subject to Apportionment
Credit 4350 Canceled Authority

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

U.S. Government Standard General Ledger
Account Transactions

F124 To record the closing of miscellaneous receipts at the end of the year.
Comment: See USSGL TC-C142 for original transaction.

Budgetary Entry
None

Proprietary Entry
Debit 2980 Custodial Liability
Credit 1010 Fund Balance With Treasury

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
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 OMB Circular 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

U.S. Government Standard General Ledger
Account Transactions

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. OMB Circular 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 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

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

U.S. Government Standard General Ledger
Account Transactions

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 1618 Market Adjustment – Investments
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
Comment: Unrealized holding gains and losses are included in earnings.
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

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 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 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 4195 Transfers of Obligated Balances
Debit 4201 Total Actual Resources - Collected
Debit 4391 Adjustments to Indefinite No-Year Authority
Debit 4392 Rescission - New Budget Authority
Debit 4393 Rescission - Prior-Year
Debit 4396 Authority Permanently Unavailable for Obligation Pursuant to Public Law
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 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 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...

Credit 4260 Actual Collections of “governmental-type” Fees
Credit 4261 Actual Collection of Business-Type Fees
Credit 4262 Actual Collection of Loan Principal
Credit 4263 Actual Collection of Loan Interest
Credit 4264 Actual Collection 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 Actual Adjustments to Contract Authority
Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
Debit 4392 Rescission - New Budget Authority
Debit 4393 Rescission - Prior-Year
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 4143 Actual Reductions to Borrowing Authority
Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
Debit 4392 Rescission - New Budget Authority
Debit 4393 Rescission - Prior-Year
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 to unapportioned authority for unexpired multi-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
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to 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 Not Subject to Apportionment
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments
Credit 4650 Allotments - Expired Authority

Proprietary Entry
None

F214 To record the closing of Expended Authority - Paid.
Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry
Debit 4902 Delivered Orders – Obligations, Paid
Debit 4982 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid
Credit 4201 Total Actual Resources - Collected

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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 Expended Authority - Paid when there is a net downward adjustment.
Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry
Debit 4201 Total Actual Resources - Collected
Credit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Proprietary Entry
None

F218 To record the closing of upward adjustments and delivered orders - obligations transferred - unpaid to Expended Authority - Unpaid.
Comment: Use upward adjustment USSGL account 4981 only in year 2 and later.

Budgetary Entry
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F220 To record the closing of downward adjustments and delivered orders - obligations transferred - unpaid to Expended Authority - Unpaid.
Comment: Use downward adjustment USSGL account 4971 only in year 2 and later.

Budgetary Entry
Debit 4901 Delivered Orders – Obligations, Unpaid
Credit 4931 Delivered Orders – Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries

Proprietary Entry
None

F222 To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry
Debit 4832 Undelivered Orders – Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustment of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders – Obligations, Prepaid/Advanced

Proprietary Entry
None

F224 To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry
Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced
Credit 4832 Undelivered Orders – Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected

Proprietary Entry
None

F226 To record the closing of related upward adjustments to unpaid unexpended obligations.
Comment: Use upward adjustment USSGL account 4881 only in year 2 or later.

Budgetary Entry
Debit 4831 Undelivered Orders – Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid
Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F227 To record the closing of related downward adjustments to unpaid unexpended obligations.
Comment: Use downward adjustment USSGL account 4871 only in year 2 or later.

Budgetary Entry
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4831 Undelivered Orders – Obligations Transferred, Unpaid
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Proprietary Entry
None

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
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 5720 Financing Sources Transferred In Without Reimbursement
Debit 5740 Appropriated Earmarked Receipts Transferred In
Debit 5750 Expenditure Financing Sources - Transfers-In
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources
Debit 5800 Tax Revenue Collected
Debit 5801 Tax Revenue Accrual Adjustment
Debit 5900 Other Revenue
Debit 6190 Contra Bad Debt Expense - Incurred for Others
Debit 6199 Adjustments to Subsidy Expense
Debit 6600 Applied Overhead
Debit 6610 Cost Capitalization Offset
Credit 3310 Cumulative Results of Operations
Credit 5109 Contra Revenue for Goods Sold

Transaction continued...

U.S. Government Standard General Ledger
Account Transactions

Credit 5209 Contra Revenue for Services Provided
Credit 5319 Contra Revenue for Interest
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 Trust Fund 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 Employee Contrib. to Employee Benefit Programs Not Requiring CY Budget Auth. (Unob.)
Credit 6900 Non-production Costs

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
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments
Debit 7600 Changes in Actuarial Liability
Credit 3310 Cumulative Results of Operations

U.S. Government Standard General Ledger
Account Transactions

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
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments
Credit 7500 Distribution of Income - Dividend
Credit 7600 Changes in Actuarial Liability

F232 To record the closing of the liquidating fund.

Budgetary Entry
None

Proprietary Entry
Debit 5310 Interest Revenue
Debit 5700 Expended Appropriations
Debit 5740 Appropriated Earmarked Receipts Transferred In
Credit 2970 Resources Payable to Treasury
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 6100 Operating Expense/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expense on Securities
Credit 6330 Other Interest Expenses

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 3109 Unexpended Appropriations - "Prior-Period Adjustments"
Credit 3100 Unexpended Appropriations - Cumulative
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3106 Unexpended Appropriations - Adjustments
Credit 3107 Unexpended Appropriations - Used
Credit 3109 Unexpended Appropriations - "Prior-Period Adjustments"

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

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

U.S. Government Standard General Ledger
Account Transactions

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 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 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

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

U.S. Government Standard General Ledger
Account Transactions

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

F246 To reclassify rescissions or rescissions reported as reductions, recorded in special and trust TAFS designated by Treasury as available for investment.
Comment: Only use this transaction with special and trust TAFS designated by Treasury as available for investment. See USSGL TCs-F247 or F249 for other specific reclassification transactions in invested special and trust TAFS.
Transaction Origin: Special and Trust TAFS Rescission Scenarios II A, B, and C.

Budgetary Entry
Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available
Debit 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury As Available
Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available
Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available

Proprietary Entry
None

F247 To reclassify a rescission or a rescission reported as a reduction in an allocation special or trust 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: Special and Trust TAFS Rescission Scenarios, Scenario IID

Budgetary Entry
Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available
Debit 4383 Rescission - Prior-Year – Special and Trust TAFS Designated by Treasury As Available
Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available
Credit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances – Rescinded

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F248 To reclassify a rescission or a rescission reported as a reduction recorded in an invested parent special or trust 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. Simultaneously posts USSGL TC-F247 to the allocation TAFS.
Transaction Origin: Special and Trust TAFS Rescission Scenarios, Scenario IID

Budgetary Entry
Debit 4168 Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded
Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated By Treasury As Available

Proprietary Entry
None

F249 To reclassify a rescission or a rescission recorded as a reduction recorded in an agency special or trust expenditure 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: Special and Trust TAFS Rescission Scenarios, Scenario IIE

Budgetary Entry
Debit 4382 Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury As Available
Debit 4383 Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury As Available
Debit 4386 Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury As Available
Credit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Funds - Receivable - Rescinded

Proprietary Entry
None

F250 To reclassify a rescission or a rescission reported as a reduction reported in an invested "Specific Treasury-Managed Trust Fund.
Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F249.
Transaction Origin: Special and Trust TAFS Rescission Scenarios, Scenario IIE

Budgetary Entry
Debit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded
Credit 4384 Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury As Available

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A254**R**	C136	C314	A106	A267	B128
A110	A255**R**	C138	C316	A112	A274	B128**AP**
A133**AP**	A260	C140	C318	A130	A278	B129
A156	A264	C142	C320	A131	A308	B130
A170	A272	C143	C322	A132	B102	B136
A171	A276	C146	C324	A133	B103	B138
A175	B402	C148	C326	A134	B104	B185**AP**
A181	C104	C152	C328	A136	B105	B206
A182	C106	C154	C330	A137	B106	C204
A184	C108	C158	C332	A146	B107	C206
A185	C109	C172	C334	A180	B108	C224
A186	C112	C176	C336	A183	B110	D122
A188	C116	C182	C340	A185**AP**	B112	D126
A196	C120	C184	C342	A214	B114	D302
A219	C122	C186	D104	A225	B116	D304
A220	C124	C188	D108	A226	B118	F106
A224	C126	C190	D302**R**	A230	B119	F108
A228	C130	C302	F107	A248	B120	F110
A231	C132	C304	F108**R**	A252	B121	F120
A232	C134	C306		A254	B122	F122
A246		C308		A255	B124	F124
A250				A261	B124**AP**	
				A266	B126	

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144	C144**R**
C174	C146
D344	C148
	C176

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: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302**R**

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108 C150	D304

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT	CREDIT
A258 C212 D128 A310 C214 D130 C202 C216 C204 C217 C208 C222 C210 C228	A196 C138 A260 C139 C106 C140 C109 C143 C126**R** C178 C130 C186 C136 D206

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT	CREDIT
D206	D202 D204 D214 D216

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214 C216 C217	A196 C109

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202	C143 D207

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT	CREDIT
D207	D202 D216

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT	CREDIT
A173 A217 A177 A268	A175 A219 A234 A181 A224 A269 A218 A230 A272

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT	CREDIT
B104**AP** C215 C220 B124**AP** C216 C226 B128**AP** C217 B129 C214	A196 C143 D218 C109 D210 C140 D212

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT	CREDIT
D212 D218	D202 D204 D214 D216

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT	CREDIT
B104**AP** C224 C206 C316 C220 C318	C109 D208 C162 D210 C180 D218

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT	CREDIT
C180 D208	D204

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT	CREDIT
C214 C217 C216 C226	A196 D205 C143 D206

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT	CREDIT
D205 D206	D202 D214 D216

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT	CREDIT
C314 D210 C316 D512 D112	A182 C118 C228 B104**AP** C126 C104 C210 C109 C220

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT	CREDIT
A257 B206 D122	A256 C130 B404 D130 C112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

DEBIT	CREDIT
A257 B206	A256 B404 C112

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

DEBIT			CREDIT		
B302	D106	D332**R**	B502	D104	D606
B304	D114	D334	C132	D108	
B306	D116	D356	C134	D110	
B404	D132		C212	D330	
C164	D134		C312	D332	
C402	D318**AP**		C404	D354	
C404	D320		D102	D355	

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

DEBIT			CREDIT	
B302	D106	D332	C132	D108
B304	D114		C134	D110
B306	D116		C212	D332**R**
B404	D132		D102	D334
C404	D134		D104	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES – EXCESS, UNSERVICEABLE AND OBSOLETE

DEBIT	CREDIT
C404 D330	C328 D334

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT	CREDIT
D318	D318**AP** D320

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

DEBIT	CREDIT
D319**R**	D319

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

DEBIT				CREDIT		
B302	B404	D134	D356	C404	D314	D328**R**
B304	C404	D314**R**		D102	D316	D354
B306	D106	D317**R**		D108	D317	D355
B334	D132	D328		D220	D322	D612

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

DEBIT			CREDIT	
B302	D106	D314	C132	D108
B304	D114		C134	D110
B306	D116		C212	D220
B404	D132		D102	D314**R**
C404	D134		D104	

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT		CREDIT
C222	D322	D220
C404	D616	D317**R**
D317	D618	D324

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT	CREDIT
C404 D316	C328 D220

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT	CREDIT
B302 C164 D114 B304 C402 D116 B306 C404 D132 B404 D106 D134	B502 C312 D110 C132 D102 D220 C134 D104 D310 C212 D108 D606

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT	CREDIT
C402 D604 C404 D309 D310 D506	B502 D220 C132 D312 C134 D508 C212 D606 C312

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY – FINISHED GOODS

DEBIT				CREDIT			
B302	C402	D132	D328	B502	D102	D314	D328**R**
B304	C404	D134	D506	C132	D104	D316	D508
B306	D106	D312		C134	D108	D317	D606
B404	D114	D314**R**		C212	D110	D322	D612
C164	D116	D317**R**		C312	D220	D326	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT		CREDIT
B502	D328**R**	C222
C312	D410	D321
D220	D410**R**	D328
D326		D614

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT	CREDIT	
C166	C168	D342
	C174	

U.S. Government Standard General Ledger
Account Transaction Postings

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 C402 B340 D342 C178	B502 C340 D346 C312 D222 D350 C336 D344

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT	CREDIT
D346 D350	B506 D348 D222

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B130 C312 B502 D222	D622

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT	CREDIT
B116 B332 C162 D218	C314 C316 C318

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B114 B502	D218

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

DEBIT		CREDIT		
B302	D106	B508	C344	D224
B304	D114	C132	D102	D612
B306	D116	C134	D104	
B404	D132	C212	D108	
C180	D134	C312	D110	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT	CREDIT
C312 C344 D224	D352

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT		CREDIT		
B302	D114	C132	D108	D620
B304	D116	C134	D110	
B306	D132	C212	D336	
B404	D134	D102	D338	
D106		D104	D340	

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT		CREDIT		
B302	D106	B502	C334	D338
B304	D114	C132	D102	
B306	D116	C134	D104	
B404	D132	C212	D108	
C164	D134	C330	D110	
C402	D340	C332	D336	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT	CREDIT
B302 C402 D134 B304 D106 B306 D114 B404 D116 C164 D132	C132 D104 C134 D108 C212 D110 C312 D102

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B502 C312	

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT

DEBIT	CREDIT
B124 B126 B128 C402	B502 C302 C320 C120 C304 C322 C122 C306 C124 C308

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT

DEBIT	CREDIT
B502 C124 C306 C308 C320	B128

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT

DEBIT	CREDIT
B126	B502 C122 C302 C304 C322

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY PUBLIC DEBT

DEBIT		CREDIT	
B502	C304	B502	C308
C122	C322	C124	C320
C302	D510	C306	D510**R**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT	CREDIT
F136	F138

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B124 B126 B128 C402	B502 C306 C120 C308 C122 C324 C124 C326 C302 C304

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B502 C124 C306 C308 C324	B128

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER

U.S. Government Standard General Ledger
Account Transaction Postings

THAN PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B126 B502	C122 C302 C304 C326

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF PREM AND DISC ON SECURITIES OTHER THAN PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B502 C122 C302 C304 C326 D510	B502 C124 C306 C308 C324 D510**R**

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY PUBLIC DEBT

DEBIT	CREDIT
B128 C402	B502 C308 C124 C320

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY

U.S. Government Standard General Ledger
Account Transaction Postings

ZERO COUPON BONDS ISSUED
BY PUBLIC DEBT

DEBIT	CREDIT
B502 C308 C124 C320	B128

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT U.S. TREASURY ZERO COUPON BONDS ISSUED BY PUBLIC DEBT

DEBIT	CREDIT
C124 D510	B502 C320 C308 D510**R**

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT	CREDIT
F140	F140**R**

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT -

U.S. Government Standard General Ledger
Account Transaction Postings

INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT	CREDIT
F140**R**	F140

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
C402	B502 C320 C322 C324 C326

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

U.S. Government Standard General Ledger
Account Transaction Postings

DEBIT	CREDIT
B302 D106 D134 B304 D114 B306 D116 B404 D132	B504 C312 D110 C132 D102 C134 D104 C212 D108

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT	CREDIT
B502 B504 C312	D514

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT	CREDIT
B404 C402 D309	B502 C312 C132 D307 C134 C212

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND

U.S. Government Standard General Ledger
Account Transaction Postings

RENOVATIONS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT	CREDIT
B502 B504 C312	D514

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON

U.S. Government Standard General Ledger
Account Transaction Postings

OTHER STRUCTURES AND FACILITIES

DEBIT	CREDIT
B502 B504 C312	D226 D514

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D348	C134	D104	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT	CREDIT
B502 B504 C312	D514

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

U.S. Government Standard General Ledger
Account Transaction Postings

DEBIT	CREDIT
B346	C132 D104 C134 D108 C212 D116

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
C312	D514

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B302 C164 D132 B304 D106 D134 B306 D114 B404	C132 D102 C134 D104 C212 D108 C312 D110

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B502 C312	D514

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

U.S. Government Standard General Ledger
Account Transaction Postings

DEBIT	CREDIT
B302 C164 D116 B304 C402 D132 B306 D106 D134 B404 D114 D308	B502 C312 D110 C132 D102 C134 D104 C212 D108

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT	CREDIT
B302 D309	C312 D308

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION ON INTERNAL USE SOFTWARE

DEBIT	CREDIT
B502 C312	D514

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT	CREDIT
B302 C164 D116 B304 C402 D132 B306 D106 D134 B404 D114	B502 D102 C132 D104 C134 D108 C212 D110

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

U.S. Government Standard General Ledger
Account Transaction Postings

DEBIT	CREDIT
B502	D514

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRICIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT	CREDIT
C312	D514

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM

U.S. Government Standard General Ledger
Account Transaction Postings

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 OMB. See the account definition.	

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT	CREDIT
B302 D106 D134 B304 D114 B306 D116 B404 D132	C132 D104 C134 D108 C212 D110 D102

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT	CREDIT
A255 D110 B110 D306 B120 F128 B308 D102	A255**R** B314 B344 D132 B302 B318 D106 D134 B304 B332 D114 D410 B306 B334 D116 D616

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

U.S. Government Standard General Ledger
Account Transaction Postings

DEBIT	CREDIT
B110	B308

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT
B110 B308 D102 D110	B302 D114 D306 B304 D116 B306 D132 D106 D134

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT	CREDIT
B112	B318 B322

ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT	CREDIT
A180 A236 A221 A271 A225 A274 A231	A179 A223 A270

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS

U.S. Government Standard General Ledger
Account Transaction Postings

PAYABLE

DEBIT	CREDIT
A261	A259

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110 B308 D406**R**	B324 D406

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT	CREDIT
B105	A150 B324

ACCOUNT NUMBER AND TITLE: 2179 CONTRA LIABILITY FOR SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT	CREDIT
A150	B105

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT	CREDIT
B104 D112	A182 C126 B104**AP** C220 C104 C228 C118 D516

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

DEBIT	CREDIT
B110 B308 D102 D110	B302 D106 D402 B304 D114 D408 B306 D116 B318 D132 B324 D134

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT	CREDIT
B110 C139	D132 D402

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132 D402 D134

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**R**	D406

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406**R**	D406

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT	CREDIT
D406**R**	D406

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406**R**	D406

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
B324**R**	B324

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT	CREDIT
B324**R**	B326

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT	CREDIT
B324**R**	B324 B326

ACCOUNT NUMBER AND TITLE: 2310 ADVANCES FROM OTHERS

DEBIT	CREDIT
A306 A308 F110	C182 C184

ACCOUNT NUMBER AND TITLE: 2320 DEFERRED CREDITS

DEBIT	CREDIT
C118 C336 D350 C218 D346	B338 B402 B340 C116

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS, CLEARING ACCOUNTS AND UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144**R** D304 C170	C108 C152 C144 C168

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B120 B136 B121	A156

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 B121	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY, NET

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122	D114 D116

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 D406 B324**R**	B324

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT	CREDIT
Pension, health, and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT	CREDIT
Pension, health, and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT	CREDIT
B330**R**	B330

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B330**R**	B324 B330

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT	CREDIT
B114	D218

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B119 B328**R**	A143 B328

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 B324**R**	B346

ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS

DEBIT	CREDIT
C126**R**	C208

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

DEBIT	CREDIT
B316	F130

ACCOUNT NUMBER AND TITLE: 2970 RESOURCES PAYABLE TO TREASURY

DEBIT	CREDIT
B136	F232

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT	CREDIT
D214 D216 F124	C142 C202 C226

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

DEBIT	CREDIT
B110 C168 B308 C174 B506 D342	A130 A134 C166 D350 A131 A136**AP** D112 A132 A185**AP** D114 A133 B324 D116 C150

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT	CREDIT
D226 B344	B324

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT	CREDIT
F233	F233

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT	CREDIT
F106 F108 F233	A104 A170 F108**R** A110 F107

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
F233	A220 A246 A228 A250 A232 A257

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT	CREDIT
A214 A252 A226 A254 A230 A256 A248	A231 A254**R** F233

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT	CREDIT
A106 A133 F233 A112 A136 A130 F120 A132 F122	F233

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT			CREDIT
A146**AP**	B306**AP**	D126**AP**	C132**R**
A267**AP**	B314**AP**	D132**AP**	C134**R**
B102**AP**	B322**AP**	D402**AP**	C136**R**
B105**AP**	B332**AP**	D404**AP**	C138**R**
B106**AP**	B334**AP**	D406**AP**	C139**R**
B107**AP**	B344**AP**	D408**AP**	D102**R**
B108**AP**	B404**AP**	D410**AP**	F128
B118**AP**	C206**AP**	D616**AP**	F233
B130**AP**	D106**AP**		
B134	D114**AP**		
B302**AP**	D116**AP**		
B304**AP**			

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - "PRIOR-PERIOD ADJUSTMENT"

DEBIT	CREDIT
F233	F233

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT	CREDIT
F228 F231	F228 F230

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
A176	F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT	CREDIT
A172 A178**R** F114	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114	A164 F118

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
B119 C323 B120 F114 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 D108 C130 C148 C314 C328 F112

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT	CREDIT
A140 F116 C304 C308 C322	C104 C132 C214 D108 C106 C136 C302 F112 C109 C208 C306 C124 C210 C320

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT	CREDIT
A104 F108**R**	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 A186 C124 C306 F140 A188 C172 C324 A196 C176 C326 C190	B124**AP** C304 B126 C308 B128**AP** F140**R** B129 F204

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT	CREDIT
A104	F204

U.S. Government Standard General Ledger
Account Transaction Postings

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 F108**R**	F108 F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT	CREDIT
A104 F108**R**	A125 F108 F204

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

DEBIT	CREDIT
A102 C304 C308 F116	A104 C306 A186 F112 C124 C302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - RESCINDED

DEBIT	CREDIT
A269	F249

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - PAYABLE - RESCINDED

DEBIT	CREDIT
F250	A271

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

DEBIT	CREDIT
A182	F204

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE

DEBIT	CREDIT
A173 A268	A175 A269 A272

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-OUT

DEBIT	CREDIT
F204	A274 A278

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR AUTHORITY REALIZED

DEBIT	CREDIT
A166	F206

ACCOUNT NUMBER AND TITLE: 4133 ACTUAL ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT	CREDIT
F206	A172 A174

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F204

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F206	F206

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

DEBIT	CREDIT
A152	F208

ACCOUNT NUMBER AND TITLE: 4143 ACTUAL REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
F208	A148 A158 A160

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

DEBIT	CREDIT
A156	F204

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	B119 B136

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104**R**

U.S. Government Standard General Ledger
Account Transaction Postings

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 A221 A225	A218 A219 A223

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A219 F204	A225 F204

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY - NOT TO BE TRANSFERRED FROM INVESTED BALANCES - RESCINDED

DEBIT	CREDIT
A218 F248	A221 F247

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A181 A250 A246 F204	A180 A252 A248 F204

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NON-INVESTED ACCOUNTS

DEBIT	CREDIT
A181 A232 A220 F204 A231	A180 F204 A214 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 A228 A236 A231	A214 A234 F204 A226 A230

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104**R**

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

DEBIT	CREDIT
A246 A250 F204	A248 A252 F204

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

DEBIT	CREDIT
A254**R** F204 A255**R** A257	A254 F204 A255 A256

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT
F204 F216	B316 F204 F214

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A302 A308 F116	A304 C182 F112

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT	CREDIT
A304	A310 C222 C184 F109

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT	CREDIT
C182 C184	A306 F110 A308

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

DEBIT	CREDIT
A310 C222	C186

U.S. Government Standard General Ledger
Account Transaction Postings

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 COLLECTION OF BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C116	C110 F204

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTION OF LOAN PRINCIPAL

DEBIT	CREDIT
C109	F204

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTION OF LOAN INTEREST

DEBIT	CREDIT
C109 C154	F204

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTION 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 C314 C318	F204

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C182 C334 C148 C328 C342 C152 C330 C158 C332	A306 B118 C110 F204

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENT - TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C152 C148	C110 F204

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT	CREDIT
C104 C126 C106	F204

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT	CREDIT
C109 C306 C124 C320 C140 C302	B124**AP** C304 B126 C308 B128**AP** C322 B129 C323 F204

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

DEBIT	CREDIT
	F204

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

DEBIT	CREDIT
	F204

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT	CREDIT
C109 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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT	CREDIT
C210	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C214	C140

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138 F116	D110 F112 D134

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
B316	F120 F122

ACCOUNT NUMBER AND TITLE: 4382 RESCISSION - NEW BUDGET AUTHORITY - SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

ACCOUNT NUMBER AND TITLE: 4383 RESCISSION - PRIOR-YEAR - SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4384 RESCINDED AMOUNTS APPROPRIATED IN SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"

DEBIT	CREDIT
A108	F246 F250 F248

ACCOUNT NUMBER AND TITLE: 4386 AUTHORITY PERMANENTLY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - SPECIAL AND TRUST TAFS DESIGNATED BY TREASURY AS "AVAILABLE"

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

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 RESCISSION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F204 F206 F208	A132 A136 A133 A185**AP** A134

ACCOUNT NUMBER AND TITLE: 4393 RESCISSION - PRIOR-YEAR

DEBIT	CREDIT
F204 F206 F208	A132 A136 A133 A185**AP** A134

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT	CREDIT
A190 A278 C304 F140**R** A270 B126 C308	A108 C124 C306 C326 A188 C302 C324 F140 A196

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
B124**AP** F126 B128**AP** F130**AP** B129	A128

ACCOUNT NUMBER AND TITLE: 4396 AUTHORITY PERMANENTLY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW

DEBIT	CREDIT
F204	A106 A131 A112 A133 A130 A185**AP**

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F215 F132 F242	A127

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F215 F134 F244	A129

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT	CREDIT
A134**R** F210 A136 F212	A134

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126**R** F210 F212	A126

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT				
A106	A140**AP**	B121	F122	A102	A166	A219	C136	D108
A116	A142	B124**AP**	F212	A104	A176	A242	C158	D110
A118	A143	B126		A108	A178**R**	A250	C172	D134
A125	A160	B128**AP**		A110	A182	A258	C176	F104
A126	A164	B129		A114	A184	A264	C190	F107
A127	A174	C304		A126**R**	A186	A268	C302	F108**R**
A128	A178	C308		A128**R**	A190	A276	C306	F114
A129	A185**AP**	F104**R**		A134**R**	A192	A302	C324	F116
A130	A218	F106		A138	A194	C106	C326	F126
A131	A225	F108		A140	A196	C124	C328	F130**AP**
A132	A244	F112		A152	A204	C130	C330	F210
A133	A252	F118		A162		C132	C332	
A134	A269						C334	
A135	B118						C336	
A137								

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	F122	A177	C116**AP**	C208**AP**	C320**AP**
A214	C106	F210	A186**AP**	C124	C210**AP**	C328**AP**
A230	C304	F212	A220	C124**AP**	C214**AP**	C342**AP**
A259	C304R		A231	C130**AP**	C302	D108**AP**
A266	C308		A232	C132**AP**	C302**AP**	D110**AP**
A267	C308**R**		A304**AP**	C136**AP**	C306	D134**AP**
A308**R**	C322**R**		B126**AP**	C148**AP**	C306**AP**	F107
B107				C152**AP**	C314**AP**	F108**R**
B124**AP**						
B126						

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 UNAVAILABLE - ANTICIPATED RESOURCES

DEBIT			CREDIT
A122	C152**AP**	C328**AP**	A118
A186**AP**	C154**AP**	C342**AP**	A140**AP**
A304**AP**	C182**AP**	D108**AP**	A308**R**
B126**AP**	C208**AP**	D110**AP**	C304**R**
C106**AP**	C210**AP**	D134**AP**	C308**R**
C109**AP**	C214**AP**	F112	C322**R**
C116**AP**	C302**AP**		
C124**AP**	C306**AP**		
C130**AP**	C314**AP**		
C132**AP**	C316**AP**		
C136**AP**	C318**AP**		
C148**AP**	C320**AP**		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A106	B202	C322**R**	F110	A120	C112	C208**AP**	D110**AP**
A148	B204	D116	F122	A122	C116**AP**	C210**AP**	D302**R**
A150	B206	D302	F210	A186**AP**	C124**AP**	C214**AP**	F134**AP**
A259	B210	D402	F212	A304**AP**	C130**AP**	C302**AP**	F107
A266	B306	D404		B126**AP**	C132**AP**	C306**AP**	F108**R**
A267	B314	D406		B202**AP**	C134	C314**AP**	
A308**R**	B322	D408		B204**AP**	C136**AP**	C316**AP**	
B102	B332	D410		B208	C138	C318**AP**	
B104	B334	D616		B304	C139	C320**AP**	
B106	B344	F106		C106	C148**AP**	C328**AP**	
B107	C204	F108		C106**AP**	C152**AP**	C342**AP**	
B108	C304**R**	F109		C109**AP**	C154**AP**	D108**AP**	
B114	C308**R**				C182AP		
B116							
B122							
B138							

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS NOT SUBJECT TO APPORTIONMENT

DEBIT				CREDIT				
A106	A218	B202	D408	A102	A192	B202**R**	C138	C314**AP**
A118	A223	B204	D410	A104	A194	B204**R**	C139	C316**AP**
A127	A225	B206	D616	A108	A196	B208	C148**AP**	C318**AP**
A128	A230	B210	F106	A110	A217	B304	C152**AP**	C320**AP**
A129	A252	B306	F108	A114	A219	C106**AP**	C154**AP**	C324
A130	A259	B314	F109	A122	A220	C190**AP**	C158	C326
A131	A266	B322	F110	A128**R**	A231	C112	C172	C328**AP**
A132	A267	B334	F122	A134**R**	A232	C116**AP**	C176	C342
A133	A269	C304	F212	A152	A250	C124	C182**AP**	C342**AP**
A134	A270	C304**R**		A162	A258	C124**AP**	C109	D108**AP**
A135	A278	C308		A166	A264	C130**AP**	C208**AP**	D110**AP**
A136	A308**R**	C308**R**		A174**R**	A268	C132	C210**AP**	F107
A137	B102	C322**R**		A176	A276	C132**AP**	C214**AP**	F108**R**
A140**AP**	B103	D116		A177	A302	C134	C302	F210
A148	B107	D402		A178**R**	A304**AP**	C136	C302**AP**	
A160	B121	D404		A186	B126**AP**	C136**AP**	C306	
A164	B124**AP**	D406		A186**AP**			C306**AP**	
A174	B126			A190				
A178	B128**AP**							
A179	B129							
A185**AP**	B138							
A214								

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	D106	D122	F120	A228	C132	D104	F128
A226	D114	D126		A236	C136	D120	F212
A234	D118			C130	D102	D132	

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS

DEBIT		CREDIT
B202**R**	B210	B202
B204	D302**R**	B204**R**
B206	F210	D302
B208	F212	

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT			CREDIT
A146	B304	D132	A150
B104	B306	D134	B204
B105	B344	D402	B208
B107	B346	D404	B210
B130	C206	D406	F226
B204**R**	C224	D408	
B206	D114	F227	
B302	D116		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
B404 F224 C112	B206 F222

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A254 F226	A254**R** F227

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED - PREPAID/ADVANCED

DEBIT	CREDIT
A256 F222	A257 F224

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
A308 D132 D120 D134	F227

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	F224

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	D134	D616
B110	B302	B334	D402	F218
B112	B304	B344	D404	
F220	B306	B346	D406	
	B314	D114	D408	
	B322	D116	D410	
		D132		

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT		
C134	A146	B106	B130
C138	A261	B107	B138
C139	A266	B108	B404
F214	A267	B110	C204
	B102	B112	C206
	B103	B114	C224
	B104	B116	
	B105	B122	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A255	A255**R**
F218	F220

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 F128 D110	F220

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C132 D104 C136 D108	F216

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F218	D106

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F214	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FOR GOODS SOLD

DEBIT	CREDIT
F228	A306 C222 A310 C342 C109 C218

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
F228	A186 A310 C190 A188 C109 C217 A306 C188 C218

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE

DEBIT	CREDIT
C322 F232 D510**R** F228	A186 C154 C216 C320 A188 C188 C217 C326 C109 C214 C226 D510 C142 C215 C228 D512

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST

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

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

U.S. Government Standard General Ledger
Account Transaction Postings

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

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 A188 C202

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D202	F228

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT	CREDIT
C132**R** F128 C134**R** F228 C136**R** F232 C138**R** C139**R** D102**R**	A146**AP** B304**AP** D114**AP** A267**AP** B306**AP** D116**AP** B102**AP** B314**AP** D126**AP** B105**AP** B322**AP** D132**AP** B106**AP** B332**AP** D402**AP** B107**AP** B334**AP** D404**AP** B108**AP** B344**AP** D406**AP** B118**AP** B404**AP** D408**AP** B130**AP** C206**AP** D410**AP** B134 D106**AP** B302**AP**

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
F228	C402

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT	CREDIT
B502 D112	F228

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F228 F232	A133**AP** A184 A185

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT	CREDIT
A132 A185**AP** A183	F228 F232

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES TRANSFERS-IN

DEBIT	CREDIT
F228	A258 A264

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT	CREDIT
A218 A269 F228	A171 A220 A250 A173 A228 A268 A177 A232 A276 A217 A236 A219 A246

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT	CREDIT
A259 A267 A266	F228

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT	CREDIT
A131 A223 A234 A270 A134 A225 A248 A278 A143 A226 A252 A179 A230 A214	A221 A231 A271 F228

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/ PROGRAM COSTS

DEBIT					CREDIT		
A146	B138	B508	D132	D616	C132	D108	D618
	B302	C102	D134	D620	C134	D110	F128
A267	B304	D106	D307	D622	C136	D502	F228
B102	B306	D114	D322		C138	D504	F232
B104	B314	D116	D402		C139	D506	
B105	B344	D126	D404		D102	D508	
B106	B404		D408		D104		
B107							

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B108 B322 D516 B318 D112	F228 F232

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B404 D404 D406	F228

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C330 D326 D506 D106 D354 D612 D114 D402 D116 D502	C132 D104 C134 D504 C212 D508 D102 F228

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
D502 D508 D504 F228 D506	D309 D604

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F228	D309

U.S. Government Standard General Ledger
Account Transaction Postings

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	D319**R**
C138	D354	D128	F228
C139	D606	D318	

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT		CREDIT	
B324	F130	B316	D410**R**
B328		B328**R**	F228
D614		B344	

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

DEBIT	CREDIT
B326	F228

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT	CREDIT
B102 B404 D134 B302 D106 D402 B304 D114 B306 D116 B344 D132	C132 D108 C134 D110 C212 F228 D102 D104

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS

DEBIT	CREDIT
F230	C302 C322 C332 C306 C324 C404 C320 C326 C328

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT
F140**R** F230	F136 F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F230	D356

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSTION OF ASSETS

DEBIT	CREDIT
B504 C312 C322 C328 C304 C320 C324 C334 C308 C326 C404	F231

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT	CREDIT
F138 F140	F140**R** F231

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT	CREDIT
A182 D330 B328 D336 D316 D352 D355	B328**R** 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

DEBIT	CREDIT
D106 D321 D114 D324 D116 F230	D102 D110 D104 F231 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 F230	B330**R** F231

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
E102	F234 F240

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

DEBIT	CREDIT
E108	E110

U.S. Government Standard General Ledger
Account Transaction Postings

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

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
1005	1002	A104	**A104**	**A104**	**A104**	**A104**	**A104**	**A104**	**A104**
1080	1004	Deleted	-	-	-	-	-	-	-
1080	1006	A106	Deleted	-	-	-	-	-	-
1010	1008	Deleted	-	-	-	-	-	-	-
	1010	A108	**A106**	**A106**	**A106**	**A106**	**A106**	**A106**	**A106**
	1012	A110	**A108**	**A108**	**A108**	**A108**	Deleted	-	-
									A108
	1014	A112	**A110**	**A110**	**A110**	**A110**	**A110**	**A110**	**A110**
	1016	A114	**A112**	**A112**	**A112**	**A112**	**A112**	**A112**	**A112**
								A125	A125
					A127	**A127**	**A127**	**A127**	**A127**
1025	1018	A130	A128	A128	A128	A128	A128	A128	A128
					A129	**A129**	**A129**	**A129**	**A129**

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
1025	1020	A132	A130	A130	A130	A130	A130	A130	A130
									A131
	1022	A154	A152	A152	A152	A152	A152	A152	A152
	1022	A156	A154	A154	A154	A154	A154	A154	Deleted
	1024	A158	A156	A156	A156	A156	A156	A156	A156
	1026	A160	A158	A158	A158	A158	A158	A158	A158
	1028	A162	A160	A160	A160	A160	A160	A160	A160
	1030	A168	A166	A166	A166	A166	A166	A166	A166
	1032	A170	A168	A168	A168	A168	A168	A168	Deleted
	1034	A172	A170	A170	A170	A170	A170	A170	A170
						A171	A171	A171	A171
	1036	A174	A172	A172	A172	A172	A172	A172	A172
						A173	**A173**	**A173**	**A173**

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	1038	A176	**A174**	**A174**	**A174**	**A174**	**A174**	**A174**	**A174**
						A175	A175	A175	A175
						A177	A177	A177	A177
						A179	A179	A179	A179
						A180	A180	A180	A180
						A181	A181	A181	A181
1065	1040	A128	A126	A126	A126	A126	A126	A126	A126
1065	1042	Deleted	-	-	-	-	-	-	-
	1302	A202	A202	A202	Deleted	-	-	-	-
	1304	A204	A204	A204	A204	A204	A204	A204	A204
	1306	A206	A206	A206	Deleted	-	-	-	-
	1308	A208	**A208**	**A208**	Deleted	-	-	-	-
	1310	A210	**A210**	**A210**	Deleted	-	-	-	-
	1312	A212	A212	A212	**A212**	Deleted	-	-	-

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
		A214	A214	A214	A214	A214	A214	A214	A214
	1314	A216	A216	A216	Deleted	-	-	-	-
					A217	A217	A217	A217	A217
	1316	A218	A218	A218	A218	Deleted	-	-	-
									A218
				A219	**A219**	**A219**	**A219**	**A219**	**A219**
		A220	A220	A220	A220	A220	A220	A220	A220
				A221	Deleted	-	-	-	-
									A221
	1318	A222	**A222**	**A222**	**A222**	**A222**	**A222**	**A222**	Deleted
					A223	**A223**	**A223**	**A223**	**A223**
	1320	A224	A224	A224	**A224**	**A224**	**A224**	**A224**	**A224**

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
					A225	**A225**	**A225**	**A225**	**A225**
	1322	A226	**A226**	**A226**	**A226**	A226	A226	A226	A226
	1324	A228	A228	A228	A228	A228	A228	A228	A228
	1326	A230	A230	A230	A230	A230	A230	A230	**A230**
									A231
	1328	A232	A232	A232	A232	A232	A232	A232	A232
	1330	A234	A234	A234	A234	A234	A234	A234	A234
	1332	A236	A236	A236	A236	A236	A236	A236	A236
	1334	A238	A238	A238	A238	Deleted	-	-	-
	1336	A240	A240	A240	A240	Deleted	-	-	-
1008	1338	A242	A242	A242	A242	A242	A242	A242	A242
		A244	A244	A244	A244	A244	A244	A244	A244
	1340	A246	A246	A246	A246	A246	A246	A246	A246
		A248	A248	A248	A248	A248	A248	A248	A248

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	1342	A250	A250	A250	A250	A250	A250	A250	A250
		A252	A252	A252	A252	A252	A252	A252	A252
	1344	A134	A132	A132	A132	A132	A132	A132	A132
									A133
									A134
									A135
1075	1346	A136	A134	A134	A134	A134	A134	A134	A137
1160	1348	A138	A136	A136	A136	A136	A136	A136	A136
	1350	A254	A254	A254	A254	A254	A254	A254	A254
				A255	A255	A255	A255	A255	A255
	1352	A256	A256	A256	A256	A256	**A256**	**A256**	**A256**
1007	1354	A140	A138	A138	A138	A138	A138	A138	A138
1030	1356	A302	A302	A302	A302	A302	A302	A302	A302
1040	1358	A102	**A102**	**A102**	**A102**	**A102**	**A102**	**A102**	**A102**

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	1360	A164	A162	A162	A162	A162	A162	A162	A162
	1362	A166	**A164**	**A164**	**A164**	**A164**	**A164**	**A164**	**A164**
	1364	A178	**A176**	**A176**	**A176**	**A176**	**A176**	**A176**	A176
	1366	A180	A178	A178	A178	A178	A178	A178	A178
				A180	A180	A182	A182	A182	A182
				A182	**A182**	**A183**	**A183**	**A183**	**A183**
				A184	**A184**	**A184**	**A184**	**A184**	**A184**
									A185
						A186	A186	A186	A186
	1368	A116	A114	**A114**	**A114**	**A114**	**A114**	**A114**	**A114**
							A257	**A257**	**A257**
	1370	A258	A258	A258	A258	A258	A258	A258	A258
				A259	A259	A259	A259	A259	**A259**

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	1372	A260	A260	**A260**	**A260**	**A260**	**A260**	**A260**	**A260**
				A261	A261	A261	A261	A261	A261
	1374	A142	A140	A140	A140	A140	A140	A140	A140
	1376	A144	A142	A142	A142	A142	A142	A142	A142
						A143	A143	A143	A143
	1378	A304	**A304**	**C182**	**C182**	**C182**	**C182**	**C182**	**C182**
	1380	A306	A306	A304	A304	A304	A304	A304	A304
	1382	A308	A308	C184	C184	C184	C184	C184	C184
1075	1502	A118	A116	A116	A116	A116	A116	A116	A116
	1504	A120	**A118**	**A118**	**A118**	**A118**	**A118**	**A118**	**A118**
1085	1506	A122	A120	A120	A120	A120	A120	A120	A120
	1508	A124	**A122**	**A122**	**A122**	**A122**	**A122**	**A122**	**A122**
2005	2002	B202	B202	B202	B202	B202	B202	B202	B202

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
2010	2004	B204	B204	B204	**B204**	**B204**	**B204**	**B204**	**B204**
	2006	B206	**B206**	**B206**	**B206**	**B206**	**B206**	**B206**	**B206**
	2008	B208	B208	B208	B208	B208	B208	B208	B208
	2010	B210	B210	B210	B210	B210	B210	B210	B210
		B402	**B402**	**B402**	**B402**	**B402**	**B402**	**B402**	**B402**
	2012	B404	**B404**	**B404**	**B404**	**B404**	**B404**	**B404**	**B404**
2020	2014	B302	B302	Deleted (Moved to D404-410)	-	-	-	-	-
				D404	**D404**	**D404**	**D404**	**D404**	**D404**
				D406	**D406**	**D406**	**D406**	**D406**	**D406**
				D408	**D408**	**D408**	**D408**	**D408**	**D408**

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
				D410	**D410**	**D410**	**D410**	**D410**	**D410**
					B302	**B302**	**B302**	**B302**	**B302**
2020	2016	B304	B304	B304	**B304**	**B304**	**B304**	**B304**	**B304**
2020	2018	B306	B306	B306	**B306**	**B306**	**B306**	**B306**	**B306**
								B308I	B308
2020	2020	B308	B308	B308	D132	D132	D132	D132	D132
				B310	**D134**	**D134**	**D134**	**D134**	**D134**
2020	2022	D102	D102	D102	**D102**	**D102**	**D102**	**D102**	**D102**
2020	2024	D104	D104	D104	D104	D104	D104	D104	D104
	2026	D106	D106	D106	**D106**	**D106**	**D106**	**D106**	**D106**
	2028	B310	**B310**	Deleted (Moved to D404-410) |	-	-	-	-	-

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	2030	D108	D108	D108	**D108**	**D108**	**D108**	**D108**	**D108**
	2032	D110	D110	D110	**D110**	**D110**	**D110**	**D110**	**D110**
2045	2034	B102	B102	B102	**B102**	**B102**	**B102**	**B102**	**B102**
	2036	A126	**A124**	**A124**	Deleted	-	-	-	-
	2038	B312	**B312**	**B312**	Deleted	-	-	-	-
	2040	B314	**B314**	**B314**	**B314**	**B314**	**B314**	**B314**	**B314**
	2042	B316	**B316**	**B316**	**B316**	**B316**	**B316**	**B316**	**B316**
	2044	B318	B318	B318	B318	B318	B318	B318	B318
	2046	D602	D602	D602	D602	D602	D602	D602	D602
				B103	B103	B103	B103	B103	B103
	2048	B104	B104	B104	B104	B104	B104	B104	B104
	2050	B106	B106	B106					

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
					B106	**B106**	**B106**	**B106**	**B106**
						B107	B107	B107	B107
			B108	B108	**B108**	**B108**	**B108**	**B108**	**B108**
2040	2202	D604	D604	D604	D604	D604	D604	D604	D604
	2204	D502	D502	D502	D502	D502	D502	D502	D502
	2206	D504	D504	D504	D504	D504	D504	D504	D504
	2208	D506	D506	D506	D506	D506	D506	D506	D506
	2210	D508	D508	D508	D508	D508	D508	D508	D508
2045	2212	B320	B320	Deleted (Moved to D404-410) |	-	-	-	-	-
				B320	Deleted	-	-	-	-
2030	2214	B322	**B322**	**B322**	**B322**	**B322**	**B322**	**B322**	**B322**
	2216	Deleted	-	-	-	-	-	-	-

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	2218	Deleted	-	-	-	-	-	-	-
	2220	B324	B324	B324	B324	B324	B324	B324	B324
					B326	B326	B326	B326	B326
	2222	C202	**C202**	**C202**	**C202**	**C202**	**C202**	**C202**	**C202**
			C226	**C226**	**C226**	**C226**	**C226**	**C226**	**C226**
					C228	C228	C228	C228	C228
	2224	B326	B326	Deleted	-	-	-	-	-
	2226	D112	D112	D112	D112	D112	D112	D112	D112
					B326	B326	B326	B326	B326
3125	2228	B328	B328	B328	B328	B328	B328	B328	B328
3130	2230	B330	B330	B330	B330	B330	B330	B330	B330
	2232	D510	**D510**	**D510**	**D510**	**D510**	**D510**	**D510**	**D510**
3145	2233	C102	C102	C102	C102	C102	C102	C102	C102
		C104	C104	C104	C104	C104	C104	C104	C104

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
		C106	C106	C106	**C106**	**C106**	**C106**	**C106**	**C106**
4180	2234	Deleted	-	-	-	-	-	-	-
4185	2235	Deleted	-	-	-	-	-	-	-
	2236	D512	D512	D512	D512	D512	D512	D512	D512
3030	3002	B110	B110	B110	B110	B110	B110	B110	B110
	3004	Deleted	-	-	-	-	-	-	-
2020	3006	D114	D114	D114	**D114**	**D114**	**D114**	**D114**	**D114**
2020	3008	D116	D116	D116	**D116**	**D116**	**D116**	**D116**	**D116**
					D118	D118	D118	D118	D118
					D120	D120	D120	D120	D120
					D122	D122	D122	D122	D122
					D124	D124	D124	D124	Deleted
					D126	D126	D126	D126	D126

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
					D128	D128	D128	D128	D128
					D130	D130	D130	D130	D130
	3010	B112	B112	B112	B112	B112	B112	B112	B112
	3012	A148	A146	A146	**A146**	**A146**	**A146**	**A146**	**A146**
	3202	Deleted	-	-	-	-	-	-	-
3035	3206	D302	D302	D302	D302	D302	D302	D302	D302
3040	3208	Deleted	-	-	-	-	-	-	-
3045	3210	C108	**C108**	**C108**	**C108**	**C108**	**C108**	**C108**	**C108**
3045	3212	D304	D304	D304	D304	D304	D304	D304	D304
3050	3214	C110	Deleted	-	-	-	-	-	-
	3216	C112	C110	**C110**	**C110**	**C110**	**C110**	**C110**	**C109**
									C110
3060	3218	Deleted	-	-	-	-	-	-	-
	3220	B114	B114	B114	B114	B114	B114	B114	B114

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	3222	B116	B116	B116	B116	B116	B116	B116	B116
	3224	B118	B118	B118	**B118**	**B118**	**B118**	**B118**	**B118**
						B119	B119	B119	B119
3010	3226	B120	B120	B120	B120	B120	B120	B120	B120
				B121	B121	B121	B121	B121	B121
	3228	B122	B122	B122	B122	B122	B122	B122	B122
	3230	B124	B124	B124	B124	B124	B124	B124	B124
	3232	B126	B126	B126	**B126**	**B126**	**B126**	**B126**	**B126**
	3234	B128	B128	B128	B128	B128	B128	B128	B128
					B129	**B129**	**B129**	**B129**	**B129**
3115	3402	C114	C112	C112	C112	C112	C112	C112	C112
2035	3404	Deleted	-	-	-	-	-	-	-
2050	3406	Deleted	-	-	-	-	-	-	-

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
3155	3408	D306	D306	D306	D306	D306	D306	D306	D306
	3410	C204	C204	C204	C204	C204	C204	C204	C204
	3412	Deleted	-	-	-	-	-	-	-
	3414	Deleted	-	-	-	-	-	-	-
	3416	C116	C114	C114	Deleted	-	-	-	-
	3418	A152	**A150**	**A150**	**A150**	**A150**	**A150**	**A150**	**A150**
	3420	Deleted	-	-	-	-	-	-	-
	3422	A262	A262	B105	B105	B105	B105	B105	B105
				A264	A264	A264	A264	A264	A264
				A266	A266	A266	A266	A266	A266
								A267I	A267
						A268	**A268**	**A268**	**A268**
									A269
						A270	**A270**	**A270**	**A270**

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
									A271
						A272	A272	A272	A272
						A274	A274	A274	A274
						A276	A276	A276	A276
						A278	A278	A278	A278
	3424	C206	C206	C206	**C206**	**C206**	**C206**	**C206**	**C206**
	3426	C118	C116	C116	**C116**	**C116**	**C116**	**C116**	**C116**
	3428	C120	C118	C118	C118	C118	C118	C118	C118
	3430	C122	C120	C120	C120	C120	C120	C120	C120
	3432	C124	C122	C122	C122	C122	C122	C122	C122
	3434	C126	C124	C124	**C124**	**C124**	**C124**	**C124**	**C124**
	3436	C302	C302	C302	**C302**	**C302**	**C302**	**C302**	**C302**
	3438	C304	C304	C304					

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
					C304	**C304**	**C304**	**C304**	**C304**
	3440	C306	C306	C306	**C306**	**C306**	**C306**	**C306**	**C306**
	3442	C308	C308	C308	**C308**	**C308**	**C308**	**C308**	**C308**
	4002	A310	**A310**	**A306**	**A306**	**A306**	**A306**	**A306**	**A306**
	4004	A312	**A312**	**A308**	**A308**	**A308**	**A308**	**A308**	**A308**
	4006	A314	**A314**	**A310**	**A310**	**A310**	**A310**	**A310**	**A310**
	4008	A316	**A316**	**C186**	**C186**	**C186**	**C186**	**C186**	**C186**
					C188	C188	C188	C188	C188
									C190
	4010	C128	Deleted	-	-	-	-	-	-
	4012	C208	**C208**	**C208**	**C208**	**C208**	**C208**	**C208**	**C208**
	4014	C210	C210	C210	C210	C210	C210	C210	C210

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	4016	Deleted	-	-	-	-	-	-	-
	4018	C130	C126	C126	C126	C126	C126	C126	C126
	4020	C132	C128	C128	Deleted	-	-	-	-
	4022	C134	C130	C130	**C130**	**C130**	**C130**	**C130**	**C130**
4050	4202	C136	C132	C132	**C132**	**C132**	**C132**	**C132**	**C132**
4050	4204	C138	C134	C134	**C134**	**C134**	**C134**	**C134**	**C134**
	4206	C212	**C212**	**C212**	**C212**	**C212**	**C212**	**C212**	**C212**
	4208	C140	C136	**C136**	**C136**	**C136**	**C136**	**C136**	**C136**
	4210	C142	C138	C138	**C138**	**C138**	**C138**	**C138**	**C138**
								C139I	C139
	4212	C214	C214	C214	**C214**	**C214**	**C214**	**C214**	**C214**
						C215	C215	C215	C215
	4214	C216	C216	C216	C216	C216	C216	C216	C216

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
					C217	**C217**	**C217**	**C217**	**C217**
	4216	C144	C140	C140	C140	C140	C140	C140	C140
4045	4218	C218	C218	C218	C218	C218	C218	C218	C218
	4220	C220	C220	**C220**	**C220**	**C220**	**C220**	**C220**	**C220**
	4222	D202	**D202**	**D202**	**D202**	**D202**	**D202**	**D202**	**D202**
	4224	C146	**C142**	**C142**	**C142**	**C142**	**C142**	**C142**	**C142**
				C143	**C143**	**C143**	**C143**	**C143**	**C143**
4120	4402	C148	C144	C144	C144	C144	C144	C144	C144
	4403	C150	C146	C146	C146	C146	C146	C146	C146
	4404	C152	**C148**	**C148**	**C148**	**C148**	**C148**	**C148**	**C148**
4135	4408	C154	C150	C150	C150	C150	C150	C150	C150
4145	4410	C156	C152	C152	**C152**	**C152**	**C152**	**C152**	**C152**

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	4411	C158	Deleted	-	-	-	-	-	-
	4412	C160	C154	C154	**C154**	**C154**	**C154**	**C154**	**C154**
	4414	C162	C156	Deleted	-	-	-	-	-
4195	4416	C164	C158	C158	C158	C158	C158	C158	C158
	4418	C166	Deleted	-	-	-	-	-	-
4030	4420	C168	**C160**	**A186**	**A186**	**A186**	**A186**	**A186**	**A186**
					A188	**A188**	**A188**	**A188**	**A188**
					A190	**A190**	**A190**	**A190**	**A190**
					A192	A192	A192	A192	A192
					A194	A194	A194	A194	A194
					A196	**A196**	**A196**	**A196**	**A196**
4100	4602	D204	D204	D204	D204	D204	D204	D204	D204
				D205	D205	D205	D205	D205	D205
	4604	Deleted	-	-	-	-	-	-	-

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
4105	4606	D206	D206	D206	D206	D206	D206	D206	D206
				D207	D207	D207	D207	D207	D207
4115	4608	D208	D208	D208	D208	D208	D208	D208	D208
	4610	D210	D210	D210	D210	D210	D210	D210	D210
	4612	D212	D212	D212	D212	D212	D212	D212	D212
	4614	D214	D214	D214	D214	D214	D214	D214	D214
	4616	D216	**D216**	**D216**	**D216**	**D216**	**D216**	**D216**	**D216**
	4618	D218	D218	D218	D218	D218	D218	D218	D218
	4620	C170	C162	C162	C162	C162	C162	C162	C162
5010	5002	D606	D606	D606	D606	D606	D606	D606	D606
5020	5004	D308	D308	D308	D308	D307	D307	D307	D307
						D308	D308	D308	D308
						D309	**D309**	**D309**	**D309**

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
5030	5006	D608	D608	D608	Deleted	-	-	-	-
5035	5008	D220	D220	D220	D220	D220	D220	D220	D220
5035	5010	D222	D222	D222	D222	D222	D222	D222	D222
5035	5012	D224	D224	D224	D224	D224	D224	D224	D224
					D226	D226	D226	D226	D226
5040	5014	C402	C402	C402	C402	C402	C402	C402	C402
5045	5016	B502	B502	**B502**	**B502**	**B502**	**B502**	**B502**	**B502**
5070	5018	D514	D514	D514	D514	D514	D514	D514	D514
					D516	D516	D516	D516	D516
5075/76	5020	C310	C310	C310	C310	Deleted	-	-	-
	5022	B504	B504	**B504**	**B504**	**B504**	**B504**	**B504**	**B504**
5080	5024	C312	C312	C312	C312	C312	C312	C312	C312
5095	5026	D610	D610	Deleted	-	-	-	-	-
5100	5028	C172	C164	C164	C164	C164	C164	C164	C164

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	5030	C314	C314	C314	C314	C314	C314	C314	C314
	5032	B332	B332	B332	**B332**	**B332**	**B332**	**B332**	**B332**
	5034	C316	C316	C316	C316	C316	C316	C316	C316
	5036	C318	C318	C318	**C318**	**C318**	**C318**	**C318**	**C318**
	5038	C320	C320	C320	**C320**	**C320**	**C320**	**C320**	**C320**
	5040	C322	C322	C322	**C322**	**C322**	**C322**	**C322**	**C322**
						C323	C323	C323	C323
	5042	C324	C324	C324	C324	C324	C324	C324	C324
	5044	C326	C326	C326	C326	C326	C326	C326	C326
	5046	D310	D310	D310	D310	D310	D310	D310	D310
	5048	D402	D402	D402	**D402**	**D402**	**D402**	**D402**	**D402**
				D404	**D404**	**D404**	**D404**	**D404**	**D404**
				D406	**D406**	**D406**	**D406**	**D406**	**D406**

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
				D408	**D408**	**D408**	**D408**	**D408**	**D408**
	5050	D312	D312	D312	D312	D312	D312	D312	D312
	5052	D612	**D612**	**D612**	**D612**	**D612**	**D612**	**D612**	**D612**
	5054	B334	**B334**	**B334**	**B334**	**B334**	**B334**	**B334**	**B334**
	5056	C404	C404	C404	C404	C404	C404	C404	C404
	5058	C174	Deleted	-	-	-	-	-	-
	5060	D314	D314	D314	D314	D314	D314	D314	D314
	5062	D316	D316	D316	D316	D316	D316	D316	D316
	5064	C328	C328	C328	**C328**	**C328**	**C328**	**C328**	**C328**
	5066	D318	D318	D318	D318	D317	D317	D317	D317
						D318	**D318**	**D318**	**D318**
						D319	**D319**	**D319**	**D319**
						D320	**D320**	**D320**	**D320**

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	5068	D614	**D614**	**D614**	**D614**	**D614**	**D614**	**D614**	**D614**
	5070	D404	D404	D410	**D410**	**D410**	**D410**	**D410**	**D410**
		D406	Deleted	-	-	-	-	-	-
	5072	D320	D320	D320	D320	D321	D321	D321	D321
	5074	D322	**D322**	**D322**	**D322**	**D322**	**D322**	**D322**	**D322**
	5076	D616	D616	D616	**D616**	**D616**	**D616**	**D616**	**D616**
	5078	D618	**D618**	**D618**	**D618**	**D618**	**D618**	**D618**	**D618**
	5080	D324	D324	D324	D324	D324	D324	D324	D324
	5082	D326	D326	D326	D326	D326	D326	D326	D326
	5084	C222	C222	C222	C222	C222	C222	C222	C222
	5086	D328	D328	D328	D328	D328	D328	D328	D328
	5088	D330	D330	D330	D330	D330	D330	D330	D330
	5090	D332	D332	D332	D332	D332	D332	D332	D332

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	5092	D334	D334	D334	D334	D334	D334	D334	D334
	5094	D620	D620	D620	D620	D620	D620	D620	D620
	5096	D336	D336	D336	D336	D336	D336	D336	D336
	5098	D338	D338	D338	D338	D338	D338	D338	D338
	5100	D340	D340	D340	D340	D340	D340	D340	D340
	5102	C330	C330	C330	C330	C330	C330	C330	C330
	5104	C332	C332	C332	C332	C332	C332	C332	C332
	5106	C334	C334	C334	C334	C334	C334	C334	C334
	5108	C176	C166	C166	C166	C166	C166	C166	C166
	5110	C178	C168	C168	**C168**	**C168**	**C168**	**C168**	**C168**
	5112	C180	C170	C170	C170	C170	C170	C170	C170
		C182	C172	C172	C172	C172	C172	C172	C172
	5114	C184	C174	C174	C174	C174	C174	C174	C174

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	5116	C186	C176	C176	C176	C176	C176	C176	C176
	5118	B336	B336	B336	Deleted	-	-	-	-
	5120	D342	D342	D342	D342	D342	D342	D342	D342
	5122	D344	D344	D344	D344	D344	D344	D344	D344
	5124	B338	B338	B338	B338	B338	B338	B338	B338
	5126	D622	D622	D622	D622	D622	D622	D622	D622
	5128	C336	C336	C336	C336	C336	C336	C336	C336
					C338	C338	C338	C338	C338
	5130	B130	B130	B130	**B130**	**B130**	**B130**	**B130**	**B130**
				B136	B136	B136	B136	B136	B136
									B138
	5132	Deleted	-	-	-	-	-	-	-
	5134	D346	D346	D346	D346	D346	D346	D346	D346
	5136	D348	D348	D348	D348	D348	D348	D348	D348

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	5138	D350	D350	D350	D350	D350	D350	D350	D350
	5140	B506	B506	B506	B506	B506	B506	B506	B506
	5142	B340	B340	B340	B340	B340	B340	B340	B340
	5144	C338	C338	C338	Deleted	-	-	-	-
	5146	C224	Deleted	-	-	-	-	-	-
	5148	C188	C178	C178	C178	C178	C178	C178	C178
	5150	C340	C340	C340	C340	C340	C340	C340	C340
	5152	B132	F126	Deleted	-	-	-	-	-
	5154	C226	C224	C224	C224	C224	C224	C224	C224
	5156	C190	C180	C180	C180	C180	C180	C180	C180
	5158	D352	D352	D352	D352	D352	D352	D352	D352
								D354I	D354
								D355I	D355
								D356I	D356

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	5160	C342	C342	C342	**C342**	**C342**	**C342**	**C342**	**C342**
	5162	C344	C344	C344	C344	C344	C344	C344	C344
	5164	B508	B508	B508	B508	B508	B508	B508	B508
	5166	B342	B342	Deleted	-	-	-	-	-
		B344	B344	B344	B344	B344	B344	B344	B344
		B346	B346	B346	Deleted	-	-	-	-
	5168	A150	A148	**A148**	**A148**	**A148**	**A148**	**A148**	**A148**
	5170	B134	B132	Deleted	-	-	-	-	-
		E102	E102	E102	E102	E102	E102	E102	E102
	7002	E104	E104	E104	E104	E104	E104	E104	E104
	7004	E106	E106	E106	E106	E106	E106	E106	E106
	7006	E108	E108	E108	E108	E108	E108	E108	E108
	7008	E110	E110	E110	E110	E110	E110	E110	E110

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	7010	Deleted	-	-	-	-	-	-	-
	8002	B136	**B134**	**B134**	**B134**	**B134**	**B134**	**B134**	**B134**
	8004	F202	F202	F202	Deleted	-	-	-	-
	9102	F102	**F102**	**F102**	**F102**	Deleted	-	-	-
	9104	F104	F104	F104	F104	F104	F104	F104	F104
	9106	F106	F106	F106	F106	F106	F106	F106	F106
							F107	F107	F107
					F107	**F107**	**F108**	**F108**	**F108**
	9108	F108	F108	F108	F108	F108	F109	F109	F109
	9110	F110	F110	F110	F110	F110	F110	F110	F110
	9112	F204	F120	F120	F120	F120	F120	F120	**F120**
	9114	F206	F122	F122	F122	F122	F122	F122	F122
	9116	F112	F112	F112	F112	F112	F112	F112	F112

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
	9118	F114	F114	F114	F114	F114	F114	F114	F114
	9120	F116	F116	F116	F116	F116	F116	F116	F116
	9122	F118	F118	F118	F118	F118	F118	F118	F118
	9302	F208	F204	F204	F204	F204	F204	F204	F204
	9304	F210	F206	F206	F206	F206	F206	F206	F206
	9306	F212	F208	F208	F208	F208	F208	F208	F208
	9308	F214	F210	F210	F210	F210	F210	F210	F210
	9310	F216	F212	F212	F212	F212	F212	F212	F212
	9312	F218	F214	F214	F214	F214	F214	F214	F214
					F215	F215	F215	F215	F215
		F220	F216	F216	F216	F216	F216	F216	F216
	9314	F222	F218	F218	F218	F218	F218	F218	F218
		F224	F220	F220	F220	F220	F220	F220	F220
	9316	F226	F222	F222	F222	F222	F222	F222	F222

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
		F228	F224	F224	F224	F224	F224	F224	F224
	9318	F230	F226	F226	F226	F226	F226	F226	F226
				F227	F227	F227	F227	F227	F227
	9402	F232	F228	F228	F228	F228	F228	F228	F228
	9404	F234	F230	F230	F230	F230	F230	F230	F230
				F231	F231	F231	F231	F231	F231
	9406	F236	F124	**F124**	**F124**	**F124**	**F124**	**F124**	**F124**
					F126	F126	F126	F126	F126
					F128	**F128**	**F128**	**F128**	**F128**
					F130	**F130**	**F130**	**F130**	**F130**
						F132	F132	F132	F132
						F134	F134	F134	F134
						F136	F136	F136	F136
						F138	F138	F138	F138

U.S. Government Standard General Ledger
Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
						F140	F140	F140	F140
		F238	F232	F232	F232	F232	F232	F232	F232
							F233	F233	F233
	9602	F240	F234	F234	F234	F234	F234	F234	F234
	9604	F242	F236	F236	F236	F236	F236	F236	F236
	9606	F244	F238	F238	F238	F238	F238	F238	F238
				F239	F239	F239	F239	F239	F239
	9608	F246	F240	F240	F240	F240	F240	F240	F240
						F242	**F242**	**F242**	**F242**
						F244	**F244**	**F244**	**F244**
									F246
									F247
									F248
									F249

U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01 2000	TFM #99-02 2000	TFM #00-01 2001	TFM #01-02 2002	TFM #01-03 2002	TFM #02-01 2002	TFM #02-02 2003
									F250

U.S. Government Standard General Ledger
USSGL Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FACTS I and FACTS II "trial-balance" reporting systems administered by FMS.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if in a room there is a red chair and a blue chair, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue". If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Additional description would be a waste of time and resources and add no value. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement should appear on the crosswalks.

The attributes in the FACTS I data table were effective in agencies' systems October 1, 2000, for fiscal 2001 yearend reporting. Additionally, these attributes have been effective for agencies' financial statements since the release of the Office of Management and Budget (OMB) Bulletin 97-01, Form and Content of Agency Financial Statements, dated October 16, 1996. However, attributes collected in FACTS I are used in preparation of the Financial Report of the United States Government and do not include all of the attributes used to prepare agency financial statements required by OMB.

	Page Number
Attributes Used on the Financial Report of the United States Government	IV - 3
FACTS I USSGL Account Attribute Definitions	IV - 4
Fiscal 2002 USSGL Account Attributes Required for FACTS I	IV - 5
Fiscal 2003 USSGL Account Attributes Required for FACTS I	IV - 13

Note: *Refer to Section V crosswalks for attributes necessary for agency financial statements required by OMB. Missing page numbers are intentional.*

	Page Number
Attributes Used on the Budgetary Reports:	IV - 21
FACTS II - Entity Relationship Diagram	IV - 23
FACTS II - Entity Definition Report	IV - 27
FACTS II - Attribute Definition Report	IV - 37
FACTS II - USSGL Account Attribute Table	IV - 57

Attributes Used on the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agency financial systems related to the external reporting financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is **not** reported in FACTS I for the USSGL account.
Y	Yes, report this attribute in FACTS I when this account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
Other	In some cases, attributes are filled in with a value other than “Y” or space. For example, Federal NonFederal often appears with an “F” (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, log onto Web site **www.fms.treas.gov/cfs/dev**

FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Capitalized Acquisitions	Indicates whether the current year purchase of assets was from a Federal (F) or NonFederal (N) source.	F – Federal N – NonFederal	1/A	Treasury FMS	Agency
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM SGL - Section V	Agency
Federal NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as Private or Local/State/Tribal/Foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB TFM SGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal NonFederal attribute of “F.”	Treasury	2/N	OMB TFM SGL - Section V	Agency

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	Y	Y			Y
1329	Allowance for Loss on Taxes Receivable	C	Y	Y			Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies-Excess, Unserviceable, and Obsolete	D	N				
1514	Operating Materials and Supplies Held for Repair	D	N				
1519	Operating Materials and Supplies - Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory - Raw Materials	D	N				
1526	Inventory - Work-in-Process	D	N				
1527	Inventory - Finished Goods	D	N				
1529	Inventory - Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property - Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property - Allowance	C	N				

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities - Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property - Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than Public Debt Securities	D	Y	Y			
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	F	Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1820	Leasehold Improvement	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant and Equipment	D	N				
1920	Unrequisitioned Authorized Appropirations	D	F	Y			
1921	Receivable from Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			
2310	Advance From Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to Treasury	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	C	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	Y	Y			
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	Y	Y			
3100	Unexpended Appropriations - Cummulative	C					
3101	Unexpended Appropriations - Appropriations Received	C					
3102	Unexpended Appropriations - Transfers-In	C	F	Y			
3103	Unexpended Appropriations - Transfers-Out	D	F	Y			
3106	Unexpended Appropriations - Adjustments	C					
3107	Unexpended Appropriations - Used	D					
3109	Unexpended Appropriations - "Prior-Period Adjustments"	C					
3310	Cumulative Results of Operations	C					
5100	Revenue from Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue from Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue	C	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest	D	Y	Y	Y	Y	Y
5320	Penalties, Fines and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	Y	Y	X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	Y	Y	X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		
5609	Contra Revenue for Donations - Financial Resources	D	N		T		
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources - Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources - Transfers-In	C	F	Y			
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S
6100	Operating Expenses/Program Cost	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing from Treasury	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets	C	Y	Y	Y	Y	
7180	Unrealized Gains - Investments	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
7210	Losses on Disposition of Assets	D	Y	Y	Y	Y	
7280	Unrealized Losses - Investments	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	Y	Y		Y	
7400	Prior-Period Adjustments	C	Y	Y			
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

ADDITIONAL INFORMATION:			
1/ For a description of USSGL attributes, see the "FACTS I USSGL Attribute Definitions" in this section.			
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domain.			
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.			
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL Account will be automatically provided by FACTS I.			
5/ Attribute values/domains are listed below:			
Attribute	Domain		Domain Description
Budget Subfunction	nnn		Three-digit budget functional classification Subfunction
Capitalized Acquisition	F		Federal
	N		NonFederal
Custodial/Noncustodial	S		Custodial
	A		Noncustodial
Debit/Credit	C		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	T		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Transaction Partner	nn		Two-digit Treasury Department Code, required with Federal attribute

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Fiscal 2003 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	Y	Y			Y
1329	Allowance for Loss on Taxes Receivable	C	Y	Y			Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies-Excess, Unserviceable, and Obsolete	D	N				
1514	Operating Materials and Supplies Held for Repair	D	N				
1519	Operating Materials and Supplies - Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory - Raw Materials	D	N				
1526	Inventory - Work-in-Process	D	N				
1527	Inventory - Finished Goods	D	N				
1529	Inventory - Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property - Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property - Allowance	C	N				

Fiscal 2003 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities - Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property - Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than Public Debt Securities	D	Y	Y			
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	F	Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				

Fiscal 2003 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1820	Leasehold Improvement	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable from Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			
2310	Advance From Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	C	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			

Fiscal 2003 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	Y	Y			
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	Y	Y			
3100	Unexpended Appropriations - Cummulative	C					
3101	Unexpended Appropriations - Appropriations Received	C					
3102	Unexpended Appropriations - Transfers-In	C	F	Y			
3103	Unexpended Appropriations - Transfers-Out	D	F	Y			
3106	Unexpended Appropriations - Adjustments	C					
3107	Unexpended Appropriations - Used	D					
3109	Unexpended Appropriations - "Prior-Period Adjustments"	C					
3310	Cumulative Results of Operations	C					
5100	Revenue from Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue from Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue	C	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	Y	Y	X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	Y	Y	X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		
5609	Contra Revenue for Donations - Financial Resources	D	N		T		
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			

Fiscal 2003 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources - Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources - Transfers-In	C	F	Y			
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S
6100	Operating Expenses/Program Cost	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing from the Bureau of the Public Debt and /or Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	

Fiscal 2003 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
7110	Gains on Disposition of Assets	C	Y	Y	Y	Y	
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets	D	Y	Y	Y	Y	
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	Y	Y		Y	
7400	Prior-Period Adjustments	C	Y	Y			
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	

Fiscal 2003 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

ADDITIONAL INFORMATION:			
1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions"			
in this section.			
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domain.			
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.			
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically			
provided by FACTS I.			
5/ Attribute values/domains are listed below:			
Attribute	Domain		Domain Description
Budget Subfunction	nnn		Three-digit budget functional classification Subfunction
Capitalized Acquisition	F		Federal
	N		NonFederal
Custodial/Noncustodial	S		Custodial
	A		Noncustodial
Debit/Credit	C		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	T		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Transaction Partner	nn		Two-digit Treasury Department Code, required with Federal attribute

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Attributes Used on the Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agency financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury Appropriation/Fund Symbols collected in FACTS II, which are published in the Treasury Annual Report – Appendix. The data model includes:

- Entity Relationship Diagram
- Entity Definition Report
- Attribute Definition Report
- FACTS II USSGL Account Attribute Table

Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes Budget Formulation Accounts, Treasury Appropriation/Fund Symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report Appendix, and (2) detailed data captured in agency financial systems and summaries of these data presented in OMB and Treasury publications.

Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

Attribute Definition Report

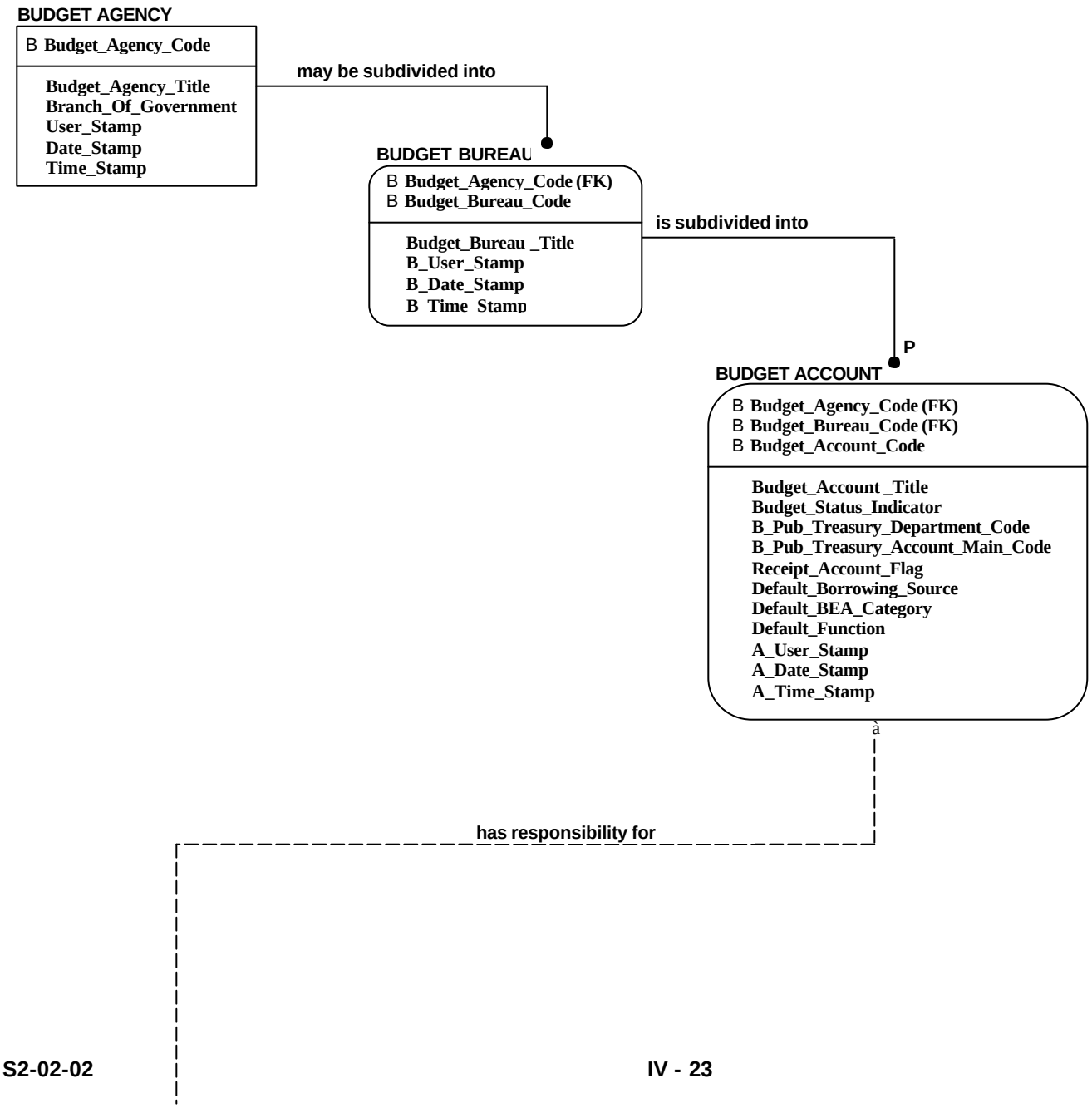
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

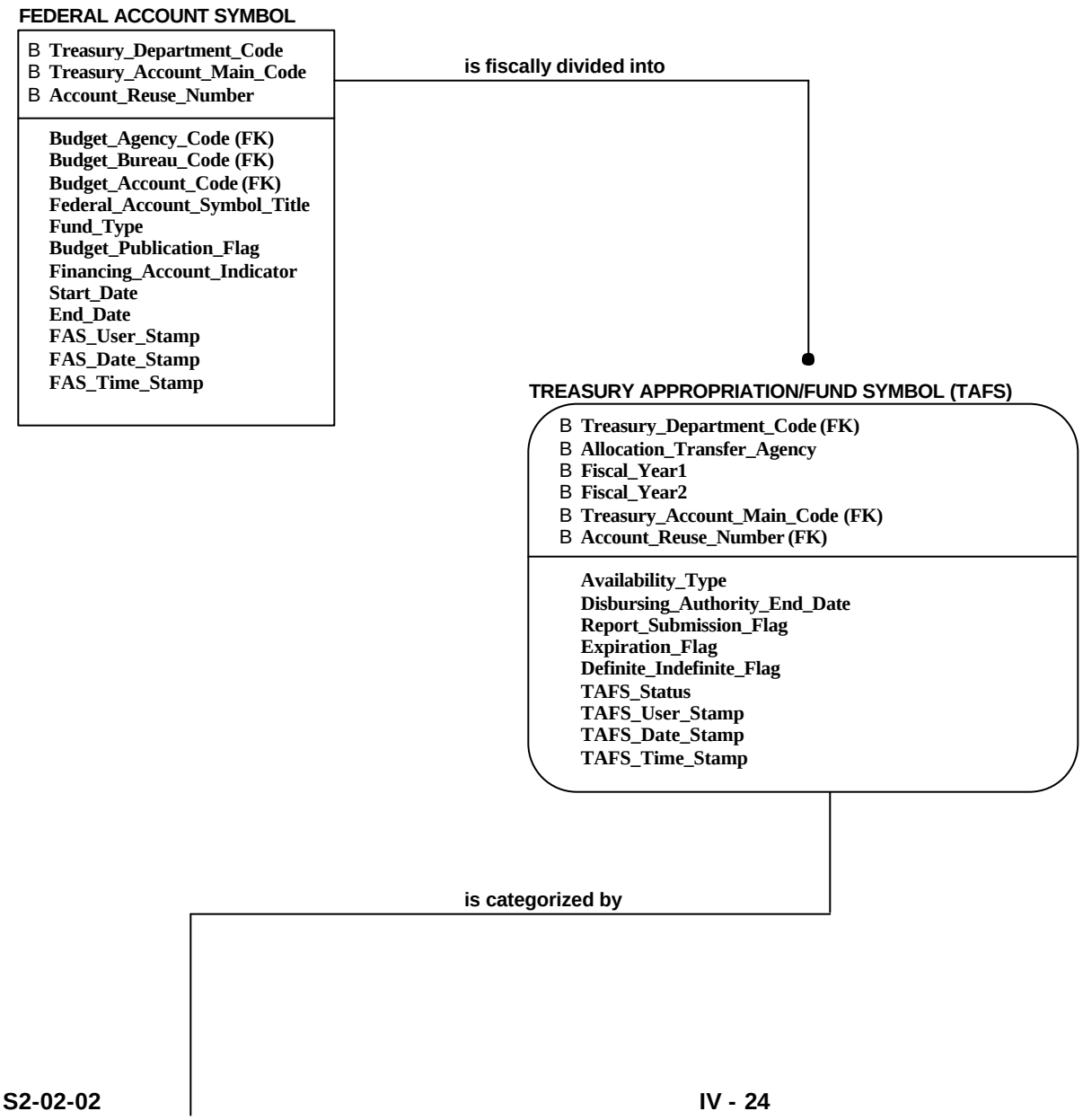
FACTS II USSGL Account Attribute Table (Fiscal 2003)

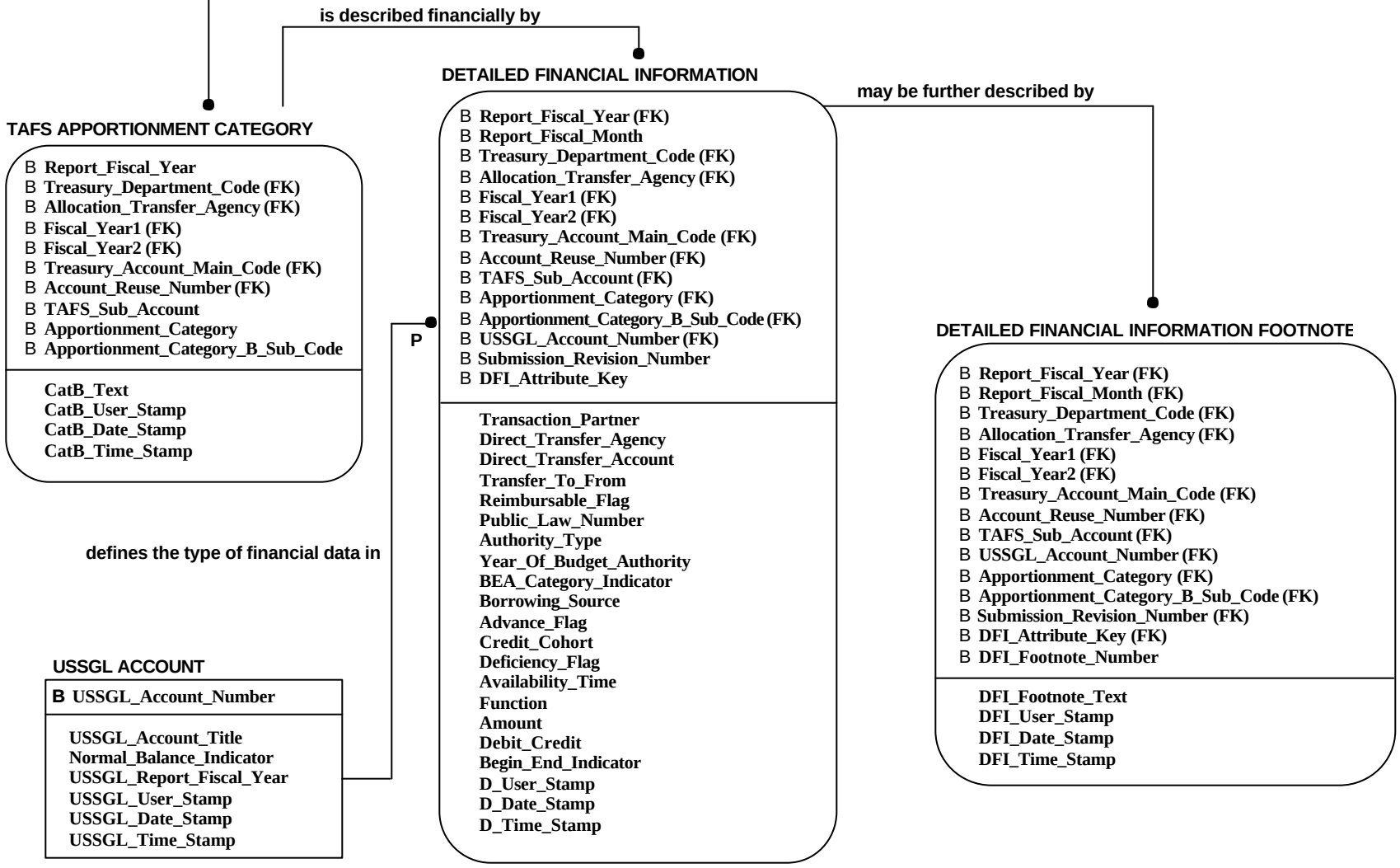
The USSGL account and related attribute tables for fiscal 2003 shows USSGL accounts, account titles and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. The table also shows related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

Space	This attribute is **not reported** in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "USSGL Attribute Definitions" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, log onto FACTS II Web site **www.fms.treas.gov/ussgl/factsii.**


BUDGET AGENCY
B Budget_Agency_Code
Budget_Agency_Title
Branch_Of_Government
User_Stamp
Date_Stamp
Time_Stamp
may be subdivided into
BUDGET BUREAU
B Budget_Agency_Code (FK)
B Budget_Bureau_Code
Budget_Bureau _Title
B_User_Stamp
B_Date_Stamp
B_Time_Stamp
is subdivided into
P
BUDGET ACCOUNT
B Budget_Agency_Code (FK)
B Budget_Bureau_Code (FK)
B Budget_Account_Code
Budget_Account _Title
Budget_Status_Indicator
B_Pub_Treasury_Department_Code
B_Pub_Treasury_Account_Main_Code
Receipt_Account_Flag
Default_Borrowing_Source
Default_BEA_Category
Default_Function
A_User_Stamp
A_Date_Stamp
A_Time_Stamp
has responsibility for


FEDERAL ACCOUNT SYMBOL
B Treasury_Department_Code
B Treasury_Account_Main_Code
B Account_Reuse_Number
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code (FK)
Federal_Account_Symbol_Title
Fund_Type
Budget_Publication_Flag
Financing_Account_Indicator
Start_Date
End_Date
FAS_User_Stamp
FAS_Date_Stamp
FAS_Time_Stamp
is fiscally divided into
TREASURY APPROPRIATION/FUND SYMBOL (TAFS)
B Treasury_Department_Code (FK)
B Allocation_Transfer_Agency
B Fiscal_Year1
B Fiscal_Year2
B Treasury_Account_Main_Code (FK)
B Account_Reuse_Number (FK)
Availability_Type
Disbursing_Authority_End_Date
Report_Submission_Flag
Expiration_Flag
Definite_Indefinite_Flag
TAFS_Status
TAFS_User_Stamp
TAFS_Date_Stamp
TAFS_Time_Stamp
is categorized by


is described financially by
DETAILED FINANCIAL INFORMATION
may be further described by
TAFS APPORTIONMENT CATEGORY
B Report_Fiscal_Year
B Treasury_Department_Code (FK)
B Allocation_Transfer_Agency (FK)
B Fiscal_Year1 (FK)
B Fiscal_Year2 (FK)
B Treasury_Account_Main_Code (FK)
B Account_Reuse_Number (FK)
B TAFS_Sub_Account
B Apportionment_Category
B Apportionment_Category_B_Sub_Code
CatB_Text
CatB_User_Stamp
CatB_Date_Stamp
CatB_Time_Stamp
B Report_Fiscal_Year (FK)
B Report_Fiscal_Month
B Treasury_Department_Code (FK)
B Allocation_Transfer_Agency (FK)
B Fiscal_Year1 (FK)
B Fiscal_Year2 (FK)
B Treasury_Account_Main_Code (FK)
B Account_Reuse_Number (FK)
B TAFS_Sub_Account (FK)
B Apportionment_Category (FK)
B Apportionment_Category_B_Sub_Code (FK)
B USSGL_Account_Number (FK)
B Submission_Revision_Number
B DFI_Attribute_Key
Transaction_Partner
Direct_Transfer_Agency
Direct_Transfer_Account
Transfer_To_From
Reimbursable_Flag
Public_Law_Number
Authority_Type
Year_Of_Budget_Authority
BEA_Category_Indicator
Borrowing_Source
Advance_Flag
Credit_Cohort
Deficiency_Flag
Availability_Time
Function
Amount
Debit_Credit
Begin_End_Indicator
D_User_Stamp
D_Date_Stamp
D_Time_Stamp
P
defines the type of financial data in
USSGL ACCOUNT
B USSGL_Account_Number
USSGL_Account_Title
Normal_Balance_Indicator
USSGL_Report_Fiscal_Year
USSGL_User_Stamp
USSGL_Date_Stamp
USSGL_Time_Stamp
DETAILED FINANCIAL INFORMATION FOOTNOTE
B Report_Fiscal_Year (FK)
B Report_Fiscal_Month (FK)
B Treasury_Department_Code (FK)
B Allocation_Transfer_Agency (FK)
B Fiscal_Year1 (FK)
B Fiscal_Year2 (FK)
B Treasury_Account_Main_Code (FK)
B Account_Reuse_Number (FK)
B TAFS_Sub_Account (FK)
B USSGL_Account_Number (FK)
B Apportionment_Category (FK)
B Apportionment_Category_B_Sub_Code (FK)
B Submission_Revision_Number (FK)
B DFI_Attribute_Key (FK)
B DFI_Footnote_Number
DFI_Footnote_Text
DFI_User_Stamp
DFI_Date_Stamp
DFI_Time_Stamp

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FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department, or establishment of the Federal Government.

Examples: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,
Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency, and consists of one or more accounts for presentation in the President's Budget.

Examples: The Federal Avi ation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Agency,
Operating Division

Entity Type: Dependent

Business Rules:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, engineering, and development (code=69-1303) are Federal Account Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,
Account Symbol

Entity Type: Independent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal agencies to incur obligations and make payments out of Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,
Treasury Account Symbol,
Fund Account,
Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS APPORTIONMENT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: TAFS APPORTIONMENT CATEGORY

Entity Definition: A TAFS Apportionment Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS APPORTIONMENT CATEGORY is described financially by DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS APPORTIONMENT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS APPORTIONMENT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

FACTS II - ENTITY DEFINITION REPORT

Entity Name: USSGL ACCOUNT

Entity Definition: A United States Standard General Ledger (USSGL) account subdivides a set of the financial information regarding TAFS that are posted in an agency's core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable.

Synonyms: None

Entity Type: Independent

Business Rules:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting requirements of the FMS-2108: Year End Closing Statement (a primary source for the Treasury Annual report), the SF-133: Report on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior-year column of the Program and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS APPORTIONMENT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS APPORTIONMENT CATEGORY.

An USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch L - Legislative Branch J - Judicial Branch	1/A	SF 133, P&F	OMB
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's budget, based on the terms of the laws. Some presentations in the President's budget distinguish on-budget totals from off-budget totals for budget authority, outlays and receipts. (The Budget System and Concepts and Glossary, of the President's budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	OMB
B_Pub_Treasury_Department_Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_Main_Code	The primary Treasury Account Code printed for each OMB Account in the President's budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	OMB
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Default_BEA_Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary.	D - Discretionary M - Mandatory E - Emergency Discretionary	1/A	P&F	OMB
Default_Function	Classification of data according to major purpose served (e.g., income, security or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/A	P&F	OMB
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra-governmental Revolving or Management Fund, 7 - Trust (non-revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's budget. Each budget formulation account published in the President's budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	OMB
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear, and no-year periods of obligational authority. Derived on Fiscal Year 1 and Fiscal Year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (i.e., expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
Expiration_Flag	For unexpired annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001.	Y - Yes N - No	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	P&F, FMS 2108	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS APPORTIONMENT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS APPORTIONMENT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular A-34).	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133	Agency
Apportionment_Category_B_Sub_Code	The code for each subdivision of a category B apportionment.	N/A	4/A	SF 133	Agency
CatB_Text	The text description associated with detailed financial information that has been provided a Category B apportionment.	N/A	25/A	SF 133	Agency
CatB_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
CatB_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
CatB_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular A-34)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Apportionment_Category_B_Sub_Code	The code for each subdivision of a category B apportionment.	N/A	4/A	SF 133	Agency
USSGL_Account_Number	A unique code that represents a Standard General Ledger account. A USSGL account is used to record, classify and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting (GAO Glossary).	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Account	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number.	N/A	7/A	SF 133, FMS 2108	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Authority_Type	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary.	D – Discretionary M – Mandatory E – Emergency Discretionary	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, will be available in a subsequent period or is unavailable.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular A-34).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Apportionment_Category_B_Sub_Code	The code for each subdivision of a category B apportionment.	N/A	4/A	SF 133	Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func-tion	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
1010	Fund Balance with Treasury	D	Y	E															U/E			
1120	Imprest Funds	D	Y	E															U			
1130	Funds Held by the Public	D	Y	E															U/E			
1195	Other Monetary Assets	D	Y	E															U/E			
1330	Receivable for Transfers of Currently Invested Balances	D	Y	E															U/E			
1610	Investments in U. S. Treasury Securities Issued by Public Debt	D	Y	B															U			
1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	Y	E															U			
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	Y	E															U			
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	Y	E															U			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	Y	E															U			
1620	Investments in Securities Other than Public Debt Securities	D	Y	B															U			
1620	Investments in Securities Other than Public Debt Securities	D	Y	E															U			
1621	Discount on Securities Other than Public Debt Securities	C	Y	E															U			
1622	Premium on Securities Other than Public Debt Securities	D	Y	E															U			
1623	Amortization of Premium and Discount on Securities Other than Public Debt Securities	D	Y	E															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	Y	B															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	Y	E															U			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	C	Y	E															U			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E															U			
2150	Payable for Transfers of Currently Invested Balances	C	Y	E															U/E			
4032	Estimated Indefinite Contract Authority	D	Y	E		Y													U			
4034	Anticipated Adjustments to Contract Authority	C	Y	E															U			
4042	Estimated Indefinite Borrowing Authority	D	Y	E		Y													U			
4044	Anticipated Reductions to Borrowing Authority	C	Y	E															U			
4047	Anticipated Transfers to the General Fund of the Treasury	C	Y	E															U			

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func-tion	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4060	Anticipated Collections from Non-Federal Sources	D	Y	E															U			
4070	Anticipated Collections from Federal Sources	D	Y	E															U			
4111	Debt Liquidation Appropriations	D	Y	E	Y	Y							Y						U			Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E		Y							Y						U			
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y	Y							Y						U			Y
4115	Loan Subsidy Appropriation	D	Y	E	Y	Y							Y						U			
4117	Loan Administrative Expense Appropriation	D	Y	E	Y	Y							Y						U			
4118	Reestimated Loan Subsidy Appropriation	D	Y	E		Y							Y						U			
4119	Other Appropriations Realized	D	Y	E	Y	Y							Y				Y		U			Y
4120	Appropriations Anticipated	D	Y	E		Y							Y						U			
4123	Amounts Appropriated from Specific Treasury Managed Trust Fund TAFS - Receivable - Rescinded	D	Y	E															U/E			
4124	Amounts Appropriated from Specific Treasury Managed Trust Fund TAFS - Payable - Rescinded	C	Y	E															U/E			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E		Y							Y		Y	Y			U	Y		
4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	B		Y							Y						U/E			Y
4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E		Y							Y						U/E			Y
4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	B									Y						U/E			Y
4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	E									Y						U/E			Y
4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E		Y							Y						U/E			Y
4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	C	Y	E		Y							Y						U/E			Y
4131	Current-Year Contract Authority Realized	D	Y	E		Y							Y						U			
4133	Actual Adjustments to Contract Authority	C	Y	E									Y						U/E			Y
4135	Contract Authority Liquidated	C	Y	E	Y	Y							Y						U/E			Y

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func-tion	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4136	Contract Authority to be Liquidated by Trust Funds	C	Y	B									Y						U/E			Y
4136	Contract Authority to be Liquidated by Trust Funds	C	Y	E									Y						U/E			Y
4137	Transfers of Contract Authority	D	Y	B		Y							Y		Y	Y			U/E	Y		Y
4137	Transfers of Contract Authority	D	Y	E		Y							Y		Y	Y			U/E	Y		Y
4138	Appropriation to Liquidate Contract Authority	D	Y	E		Y							Y						U/E			Y
4139	Contract Authority Carried Forward	D	Y	B															U/E			Y
4139	Contract Authority Carried Forward	D	Y	E															U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	E		Y						Y	Y						U			
4143	Actual Reductions to Borrowing Authority	C	Y	E								Y	Y						U/E			Y
4145	Borrowing Authority Converted to Cash	C	Y	E								Y							U/E			Y
4146	Actual Repayments of Debt, Current Year Authority	C	Y	E	Y								Y						U/E	T		
4147	Actual Repayments of Debt, Prior Year Balances	C	Y	E															U/E	T		
4148	Resources Realized from Borrowing Authority	D	Y	E															U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	B								Y							U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	E								Y							U/E			Y
4150	Reappropriations	D	Y	E		Y							Y						U			Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority	C	Y	E									Y						U/E	T		
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior Year Balances	C	Y	E															U/E	T		
4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	D	Y	E		Y							Y						U			
4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	Y	E		Y							Y						U			
4160	Anticipated Transfers - Current-Year Authority	D	Y	E		Y													U			
4165	Allocations of Authority - Anticipated from Invested Balances	D	Y	E		Y													U			
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	Y	B		Y							Y		Y	Y			U/E	Y		
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	Y	E		Y							Y		Y	Y			U/E	Y		
4167	Allocations of Realized Authority - Transferred from Invested Balances	D	Y	E		Y							Y		Y	Y			U/E	Y		

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func-tion	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4168	Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded	D	Y	E		Y							Y		Y	Y			U/E	Y		
4170	Transfers - Current-Year Authority	D	Y	E	Y	Y							Y		Y	Y			U	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y	E	Y	Y							Y		Y	Y			U	Y		
4176	Allocation Transfers of Prior-Year Balances	D	Y	E											Y	Y			U/E	Y		
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E															U			
4190	Transfers - Prior-Year Balances	D	Y	E											Y	Y			U	Y		
4195	Transfer of Obligated Balances	D	Y	E															U/E			
4201	Total Actual Resources - Collected	D	Y	B															U/E			
4201	Total Actual Resources - Collected	D	Y	E															U/E			
4210	Anticipated Reimbursements and Other Income	D	Y	E															U			
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E		Y							Y						U			
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E															U			
4221	Unfilled Customer Orders Without Advance	D	Y	B							Y		Y						U/E			
4221	Unfilled Customer Orders Without Advance	D	Y	E							Y		Y						U/E			
4222	Unfilled Customer Orders With Advance	D	Y	B							Y		Y						U/E			
4222	Unfilled Customer Orders With Advance	D	Y	E							Y		Y						U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B									Y						U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E									Y						U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B							Y		Y						U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E							Y		Y						U/E			
4252	Reimbursements and Other Income Earned - Collected	D	Y	E							Y		Y						U/E			
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E									Y						U/E			
4260	Actual Collections of "governmental-type" Fees	D	Y	E									Y						U/E			
4261	Actual Collections of Business-Type Fees	D	Y	E									Y						U/E			
4262	Actual Collection of Loan Principal	D	Y	E									Y						U/E			
4263	Actual Collection of Loan Interest	D	Y	E									Y						U/E			
4264	Actual Collection of Rent	D	Y	E									Y						U/E			
4265	Actual Collections from Sale of Foreclosed Property	D	Y	E									Y						U/E			

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func-tion	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4266	Other Actual Business-Type Collections from Non-Federal Sources	D	Y	E									Y						U/E			
4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	Y	E									Y						U/E			
4271	Actual Program Fund Subsidy Collected	D	Y	E									Y						U/E			
4273	Interest Collected from Treasury	D	Y	E									Y						U/E			
4275	Actual Collections from Liquidating Fund	D	Y	E									Y						U/E			
4276	Actual Collections from Financing Fund	D	Y	E									Y						U/E			
4277	Other Actual Collections - Federal	D	Y	E									Y						U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	B									Y						U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	E									Y						U/E			
4283	Interest Receivable from Treasury	D	Y	B									Y						U/E			
4283	Interest Receivable from Treasury	D	Y	E									Y						U/E			
4285	Receivable from the Liquidating Fund	D	Y	B									Y						U/E			
4285	Receivable from the Liquidating Fund	D	Y	E									Y						U/E			
4286	Receivable from the Financing Fund	D	Y	B									Y						U/E			
4286	Receivable from the Financing Fund	D	Y	E									Y						U/E			
4287	Other Federal Receivables	D	Y	B									Y						U/E			
4287	Other Federal Receivables	D	Y	E									Y						U/E			
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E															U			
4350	Canceled Authority	C	Y	E									Y						U/E			
4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E	Y								Y						U			
4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E									Y						U			
4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	Y	B									Y						U			
4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E									Y						U			
4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"	C	Y	E									Y					Y	U			
4391	Adjustments to Indefinite No-Year Authority	C	Y	E		Y							Y						U			
4392	Rescission - New Budget Authority	C	Y	E	Y	Y						Y	Y						U			
4393	Rescission - Prior-Year	C	Y	E	Y	Y							Y						U			
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B		Y							Y						U			Y

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func-tion	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E		Y							Y						U			Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y	Y							Y						U			
4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law	C	Y	E	Y	Y							Y					Y	U/E			
4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	Y	B	Y	Y							Y						U			
4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	Y	E	Y	Y							Y						U			
4398	Offsetting Collections Temporarily Precluded from Obligation	C	Y	B		Y							Y						U			
4398	Offsetting Collections Temporarily Precluded from Obligation	C	Y	E		Y							Y						U			
4420	Unapportioned Authority - Pending Rescission	C	Y	E															U			
4430	Unapportioned Authority - OMB Deferral	C	Y	E															U			
4450	Unapportioned Authority	C	Y	B															U			
4450	Unapportioned Authority	C	Y	E															U		Y	
4510	Apportionments	C	Y	E						Y									U		Y	
4590	Apportionments Unavailable - Anticipated Resources	C	Y	E															U			
4610	Allotments - Realized Resources	C	Y	E															U		Y	
4620	Unobligated Funds Not Subject to Apportionment	C	Y	B															U			
4620	Unobligated Funds Not Subject to Apportionment	C	Y	E															U		Y	
4630	Funds Not Available for Commitment/Obligation	C	Y	E															U		Y	
4650	Allotments - Expired Authority	C	Y	B															E			
4650	Allotments - Expired Authority	C	Y	E															E			
4700	Commitments	C	Y	E															U		Y	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B			Y	Y	Y										U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y										U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B			Y	Y	Y				Y	Y					U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E			Y	Y	Y				Y	Y					U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E											Y	Y			U/E	Y		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E											Y	Y			U/E	Y		
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries	D	Y	E															U/E			

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func-tion	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected	D	Y	E									Y						U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid	C	Y	E			Y	Y	Y										U/E			
4882	Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced	C	Y	E			Y	Y	Y				Y	Y					U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	B			Y	Y	Y										U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	E			Y	Y	Y										U/E			
4902	Delivered Orders - Obligations, Paid	C	Y	E			Y	Y	Y				Y	Y					U/E			
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E											Y	Y			U/E	Y		
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders-- Obligations, Recoveries	D	Y	E															U/E			

Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func-tion	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4972	Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected	D	Y	E									Y						U/E			
4981	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid	C	Y	E			Y	Y	Y										U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid	C	Y	E			Y	Y	Y				Y	Y					U/E			

ADDITIONAL INFORMATION:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.

2/ These attributes are supplied by FACTS II.

U.S. Government Standard General Ledger

SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2002 and 2003. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fiscal 2002 Reporting: **Page Number**

- SF 133: Report on Budget Execution and Budgetary Resources V 3
- FMS 2108: Yearend Closing Statement ……..…… V 19
- OMB Form and Content Statements
  - Balance Sheet……. V 27
  - Statement of Net Cost …… V 39
  - Statement of Changes in Net Position…… V 43
  - Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V 3 - 18)
  - Statement of Financing ……. V 47
  - Statement of Custodial Activity……. V 61

Fiscal 2003 Reporting:

- SF 133: Report on Budget Execution and Budgetary Resources V 65
- FMS 2108: Yearend Closing Statement ……..…….. V 81
- OMB Form and Content Statements
  - Balance Sheet……. V 89
  - Statement of Net Cost …… V 97
  - Statement of Changes in Net Position…… V 101

Fiscal 2003 Reporting (continued): **Page Number**

- Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V 69 - 84)
- Statement of Financing ……. V 105
- Statement of Custodial Activity……. V 117

➢ Program and Financing Schedule (Fiscal 2002)…….. V 121

Note: *Missing page numbers are intentional.*

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
Budgetary Resources:															
1	**Budget Authority:**														
1A	**Appropriations Received**														
1A	Pre	E	4111	Debt Liquidation Appropriations		E		###-###						U	
1A	Pre	E	4112	Deficiency Appropriations		E		###-###						U	
1A	Pre	E	4114	Appropriated Trust or Special Fund Receipts		E		###-###						U	
1A	Pre	E	4115	Loan Subsidy Appropriation - Definite - Current		E		###-###						U	
1A	Pre	E	4116	Entitlement Loan Subsidy Appropriation - Indefinite		E		###-###						U	
1A	Pre	E	4117	Loan Administrative Expense Appropriation - Definite - Current		E		###-###						U	
1A	Pre	E	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent		E		###-###						U	
1A	Pre	E	4119	Other Appropriations Realized		E		###-###						U	
1A	Pre	E	4121	Loan Subsidy Appropriation - Indefinite - Current		E		###-###						U	
1A	Pre	E	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###						U	
1A	Pre	E	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable		E		###-###						U/E	4
1A	Pre	B	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable		B		###-###						U/E	4
1A	Pre	E	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable		E		###-###						U/E	4
1A	Pre	B	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable		B		###-###						U/E	4
1A	Pre	E	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E		###-###						U/E	
1A	Pre	E	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		E		###-###						U/E	
1A	Pre	E	4138	Appropriation to Liquidate Contract Authority		E		###-###						U/E	
1A	Pre	E	4150	Reappropriations		E		###-###						U	
1A	Pre	E	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation		E		###-###						U	
1A	Pre	E	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded form Obligation		E		###-###						U	
1A	Pre	E	4384	Rescinded Amounts Appropriated from Special and Trust TAFS Designated by Treasury as "Available"		E		###-###						U	4
1A	Pre	E	4384	Rescinded Amounts Appropriated from Special and Trust TAFS Designated by Treasury as "Available"		B		###-###						U	4
1A	Pre	E	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###						U	
1A	Pre	E	4394	Receipts Not Available for Obligation Upon Collection		E		###-###						U	4
1A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection		B		###-###						U	4

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
1B	**Borrowing Authority**														
1B	Pre	E	4042	Estimated Borrowing Authority - Indefinite		E		###-###						U	5
1B	Pre	E	4141	Current-Year Borrowing Authority Realized-Definite		E		###-###						U	
1B	Pre	E	4142	Current-Year Borrowing Authority Realized-Indefinite		E		###-###						U	
1C	**Contract Authority**														
1C	Pre	E	4032	Anticipated Contract Authority		E		###-###						U	5
1C	Pre	E	4131	Current-Year Contract Authority Realized - Definite		E		###-###						U	
1C	Pre	E	4132	Current-Year Contract Authority Realized - Indefinite		E		###-###						U	
1D	**Net Transfers (+ or -)**														
1D	Pre	E	4137	Transfers of Contract Authority		E		###-###						U/E	4
1D	Pre	B	4137	Transfers of Contract Authority		B		###-###						U/E	4
1D	Pre	E	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		E		###-###						U/E	4
1D	Pre	B	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B		###-###						U/E	4
1D	Pre	E	4167	Allocations of Realized Authority - Transferred from Invested Balances		E		###-###						U/E	
1D	Pre	E	4170	Appropriation Transfers		E		###-###						U	
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###						U	
1E	**Other**														
1E	Pre	E	4120	Appropriations Anticipated - Indefinite		E		###-###						U	5
1E	Pre	E	4160	Anticipated Transfers - Current-Year Authority		E		###-###						U	5
1E	Pre	E	4165	Allocations of Authority - Anticipated from Invested Balances		E		###-###						U	5
2	**Unobligated Balance:**														6
2A	**Beginning of Period:**														
2A	Pre	B	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable		B								U/E	
2A	Pre	B	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable		B								U/E	
2A	Pre	B	4136	Contract Authority to be Liquidated by Trust Funds		B								U/E	
2A	Pre	B	4137	Transfers of Contract Authority		B								U/E	
2A	Pre	B	4139	Contract Authority Carried Forward		B								U/E	
2A	Pre	B	4149	Borrowing Authority Carried Forward		B								U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
2A	Pre	B	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B								U/E	
2A	Pre	B	4201	Total Actual Resources - Collected		B								U/E	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E/F	U/E	
2A	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	
2A	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E/F	U/E	
2A	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B								U/E	
2A	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B								U/E	
2A	Pre	B	4283	Interest Receivable from Treasury		B								U/E	
2A	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B								U/E	
2A	Pre	B	4285	Receivable from Liquidating Fund		B								U/E	
2A	Pre	B	4286	Receivable from the Financing Fund		B								U/E	
2A	Pre	B	4287	Other Federal Receivables		B								U/E	
2A	Pre	E	4384	Rescinded Amounts Appropriated from Special and Trust TAFS Designated by Treasury as "Available"		B								U	
2A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection		B								U	
2A	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B								U	
2A	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation		B								U	
2A	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
2A	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B								U/E	
2A	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B								U/E	
2B	**Net Transfers, Actual (+ or -)**														
2B	Pre	E	4176	Allocation Transfers of Prior-Year Balances		E								U/E	
2B	Pre	E	4190	Transfers - Prior-Year Balances		E								U	
2C	**Anticipated Transfers Balances (+ or -)**														
2C	Pre	E	4180	Anticipated Transfers - Prior -Year Balances		E								U	5

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
3	**Spending Authority From Offsetting Collections:**														
3A	**Earned**														
3A1	**Collected**														
3A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
3A1	Pre	E	4260	Actual Collections of "governmental-type" Fees		E								U/E	
3A1	Pre	E	4261	Actual Collections of Business-Type Fees		E								U/E	
3A1	Pre	E	4262	Actual Collection of Loan Principal		E								U/E	
3A1	Pre	E	4263	Actual Collection of Loan Interest		E								U/E	
3A1	Pre	E	4264	Actual Collection of Rent		E								U/E	
3A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		E								U/E	
3A1	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		E								U/E	
3A1	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources		E								U/E	
3A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current		E								U/E	
3A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E								U/E	
3A1	Pre	E	4273	Interest Collected from Treasury		E								U/E	
3A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		E								U/E	
3A1	Pre	E	4275	Actual Collections from Liquidating Fund		E								U/E	
3A1	Pre	E	4276	Actual Collections from Financing Fund		E								U/E	
3A1	Pre	E	4277	Other Actual Collections - Federal		E								U/E	
3A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
3A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2	**Receivable From Federal Sources**														
3A2	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							E/F	U/E	4
3A2	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E/F	U/E	4
3A2	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E								U/E	4
3A2	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B								U/E	4
3A2	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E								U/E	4
3A2	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B								U/E	4
3A2	Pre	E	4283	Interest Receivable from Treasury		E								U/E	4
3A2	Pre	B	4283	Interest Receivable from Treasury		B								U/E	4
3A2	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E								U/E	4
3A2	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B								U/E	4
3A2	Pre	E	4285	Receivable from Liquidating Fund		E								U/E	4

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
3A2	Pre	B	4285	Receivable from Liquidating Fund		B								U/E	4
3A2	Pre	E	4286	Receivable from the Financing Fund		E								U/E	4
3A2	Pre	B	4286	Receivable from the Financing Fund		B								U/E	4
3A2	Pre	E	4287	Other Federal Receivables		E								U/E	4
3A2	Pre	B	4287	Other Federal Receivables		B								U/E	4
3B	**Change In Unfilled Customer Orders**														
3B1	**Advance Received**														
3B1	Pre	E	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
3B1	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	4,13
3B2	**Without Advance From Federal Sources**														
3B2	Pre	E	4221	Unfilled Customer Orders Without Advance		E							E/F	U/E	4,13
3B2	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E/F	U/E	4,13
3C	**Anticipated For Rest of Year, Without Advances**														
3C	Pre	E	4060	Anticipated Collections from Non-Federal Sources	D	E								U	5
3C	Pre	E	4070	Anticipated Collections from Federal Sources	D	E								U	5
3C	Pre	E	4210	Anticipated Reimbursements and Other Income	D	E								U	5
3D	**Transfers from Trust Funds**														7
3D1	**Collected**														
3D1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
3D2	**Anticipated**														
3D2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E								U	5
3D2	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	4
3D2	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	4

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
3E	**Subtotal**			**This line is calculated.**											
				Same as sum of amounts reported on lines 3A through 3D.											
4	**Recoveries of Prior-Year Obligations**														8
4A	**Actual**														
4A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
4A	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
4B	**Anticipated**														
4B	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	D	E								U	5
5	**Temporarily Not Available Pursuant to Public Law**														
5	Pre	E	4395	Authority Unavailable Pursuant to Public Law - Temporarily		E		###-###						U	5
5	Pre	E	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E		###-###						U	4
5	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B		###-###						U	4
5	Pre	E	4398	Offsetting Collections Temporarily Precluded from Obligation		E		###-###						U	4
5	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation		B		###-###						U	4
6	**Permanently Not Available**														9
6A	**Cancellations of Expired and No-Year Accounts(-)**														
6A	Pre	E	4350	Canceled Authority		E								U/E	
6B	**Enacted Rescissions (-)**														
6B	Pre	E	4392	Rescissions - Current-Year		E		###-###						U	
6B	Pre	E	4393	Rescissions - Prior-Year		E		###-###						U	
6C	**Capital Transfers and Redemption of Debt (-)**														
6C	Pre	E	4146	Actual Repayments of Debt, Current-Year Authority		E								U/E	
6C	Pre	E	4147	Actual Repayments of Debt, Prior-Year Balances		E								U/E	
6C	Pre	E	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E								U/E	
6C	Pre	E	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E								U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
6D	**Other Authority Withdrawn (-)**														
6D	Pre	E	4133	Actual Adjustments to Contract Authority		E								U/E	
6D	Pre	E	4135	Contract Authority Liquidated		E	S							U/E	
6D	Pre	E	4143	Actual Reductions to Borrowing Authority		E								U/E	
6D	Pre	E	4391	Adjustments to Indefinite No-Year Authority	C	E								U	
6E	**Pursuant to Public Law (-)**														
6E	Pre	E	4135	Contract Authority Liquidated		E	P	###-###						U/E	
6E	Pre	E	4136	Contract Authority to be Liquidated by Trust Funds		E		###-###						U/E	4
6E	Pre	B	4136	Contract Authority to be Liquidated by Trust Funds		B		###-###						U/E	4
6E	Pre	E	4396	Authority Permanently Not Available Pursuant to Public Law		E		###-###						U/E	
6F	**Anticipated for the Rest of the Year (-)**														
6F	Pre	E	4034	Anticipated Adjustments to Contract Authority		E								U	5
6F	Pre	E	4044	Anticipated Reductions to Borrowing Authority		E								U	5
6F	Pre	E	4047	Anticipated Transfers to Treasury		E								U	5
7	**Total Budgetary**			**This line is calculated.**											
	Resources			**Same as sum of amounts reported on lines 1, 2, 3E, and 4 through 6.**											
Status of Budgetary Resources															
8	**Obligations Incurred:**														
8A	**Direct**														10
8A1	**Category A**														
8A1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			A		D			U/E	4
8A1	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			A		D			U/E	4
8A1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		D			U/E	4
8A1	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			A		D			U/E	4
8A1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A		D			U/E	
8A1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A		D			U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8A1	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			A		D			U/E	4
8A1	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			A		D			U/E	4
8A1	Pre	E	4902	Delivered Orders - Obligations, Paid		E			A		D			U/E	
8A1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A		D			U/E	
8A1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A		D			U/E	
8A2	**Category B**														
8A2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			B	####	D			U/E	4
8A2	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			B	####	D			U/E	4
8A2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			B	####	D			U/E	4
8A2	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			B	####	D			U/E	4
8A2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	####	D			U/E	
8A2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	####	D			U/E	
8A2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			B	####	D			U/E	4
8A2	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			B	####	D			U/E	4
8A2	Pre	E	4902	Delivered Orders - Obligations, Paid		E			B	####	D			U/E	
8A2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	####	D			U/E	
8A2	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	####	D			U/E	
8A3	**Exempt From Apportionment**														
8A3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			C		D			U/E	4
8A3	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			C		D			U/E	4
8A3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E	
8A3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	Pre	E	4902	Delivered Orders - Obligations, Paid		E			C		D			U/E	
8A3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		D			U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8B	**Reimbursable**														11
8B1	**Category A**														
8B1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			A		R			U/E	4
8B1	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			A		R			U/E	4
8B1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		R			U/E	4
8B1	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			A		R			U/E	4
8B1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A		R			U/E	
8B1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A		R			U/E	
8B1	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			A		R			U/E	4
8B1	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			A		R			U/E	4
8B1	Pre	E	4902	Delivered Orders - Obligations, Paid		E			A		R			U/E	
8B1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A		R			U/E	
8B1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A		R			U/E	
8B2	**Category B**														
8B2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			B	####	R			U/E	4
8B2	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			B	####	R			U/E	4
8B2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			B	####	R			U/E	4
8B2	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			B	####	R			U/E	4
8B2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	####	R			U/E	
8B2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	####	R			U/E	
8B2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			B	####	R			U/E	4
8B2	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			B	####	R			U/E	4
8B2	Pre	E	4902	Delivered Orders - Obligations, Paid		E			B	####	R			U/E	
8B2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	####	R			U/E	
8B2	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	####	R			U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8B3	**Exempt From Apportionment**														
8B3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			C		R			U/E	4
8B3	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			C		R			U/E	4
8B3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	
8B3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	Pre	E	4902	Delivered Orders - Obligations, Paid		E			C		R			U/E	
8B3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		R			U/E	
8C	**Subtotal**			**This line is calculated.**											
				Same as sum of amounts reported on lines 8A through 8B.											
9	**Unobligated Balance:**														
9A	**Apportioned**														12
9A1	**Balance, Currently Available**														
9A1	Pre	E	4510	Apportionments		E						A		U	
9A1	Pre	E	4610	Allotments - Realized Resources		E								U	
9A1	Pre	E	4700	Commitments		E								U	
9A2	**Anticipated (+ or -)**														
9A2	Pre	E	4590	Apportionments Unavailable - Anticipated Resources		E								U	5
9B	**Exempt From Apportionment**														
9B	Pre	E	4620	Unobligated Funds Not Subject to Apportionment		E								U	
9C	**Other Available**														
9C				Use only with prior OMB approval.											

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
10	**Unobligated Balance Not Available**														13
10A	**Apportioned For Subsequent Periods**														
10A	Pre	E	4510	Apportionments		E						S		U	
10B	**Deferred**														
10B	Pre	E	4430	Unapportioned Authority - OMB Deferral		E								U	
10C	**Withheld Pending Rescission**														
10C	Pre	E	4420	Unapportioned Authority - Pending Rescission		E								U	
10D	**Other**														
10D	Pre	E	4060	Anticipated Collections from Non-Federal Sources	C	E								U	5
10D	Pre	E	4070	Anticipated Collections from Federal Sources	C	E								U	5
10D	Pre	E	4210	Anticipated Reimbursements and Other Income	C	E								U	5
10D	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	C	E								U	5
10D	Pre	E	4450	Unapportioned Authority		E								U	
10D	Pre	E	4630	Funds Not Available for Commitment/Obligation		E								U	
10D	Pre	E	4650	Allotments - Expired Authority		E								E	
11	**Total Status of**			**This line is calculated.**											
	Budgetary Resources			**Same as sum of amounts reported on lines 8 through 10.**											
Relationship of Obligations to Outlays:															
12	**Obligated Balance, Net, Beginning of Period**														
12	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E/F	U/E	
12	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E/F	U/E	
12	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B								U/E	
12	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B								U/E	
12	Pre	B	4283	Interest Receivable from Treasury		B								U/E	
12	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B								U/E	
12	Pre	B	4285	Receivable from Liquidating Fund		B								U/E	
12	Pre	B	4286	Receivable from the Financing Fund		B								U/E	
12	Pre	B	4287	Other Federal Receivables		B								U/E	
12	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
12	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B								U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
13	**Obligated Balance Transferred, Net (+ or -)**														
13	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
13	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14	**Obligated Balance, Net, End of Period:**														
14A	**Accounts Receivable(-)**														
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							E/F	U/E	
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E								U/E	
14A	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E								U/E	
14A	Pre	E	4283	Interest Receivable from Treasury		E								U/E	
14A	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E								U/E	
14A	Pre	E	4285	Receivable from Liquidating Fund		E								U/E	
14A	Pre	E	4286	Receivable from the Financing Fund		E								U/E	
14A	Pre	E	4287	Other Federal Receivables		E								U/E	
14B	**Unfilled Customer Orders from Federal Sources (-)**														
14B	Pre	E	4221	Unfilled Customer Orders Without Advance		E							E/F	U/E	13
14C	**Undelivered Orders (+)**														
14C	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E								U/E	
14C	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
14C	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								U/E	
14D	**Accounts Payable (+)**														
14D	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E								U/E	
14D	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
14D	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
15	**Outlays:**														
15A	**Disbursements (+)**														
15A	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E								U/E	4
15A	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B								U/E	4
15A	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	
15A	Pre	E	4902	Delivered Orders - Obligations, Paid		E								U/E	
15A	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								U/E	
15B	**Collections (-)**														
15B	Pre	E	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
15B	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	4,13
15B	Pre	E	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
15B	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
15B	Pre	E	4260	Actual Collections of "governmental-type" Fees		E								U/E	
15B	Pre	E	4261	Actual Collections of Business-Type Fees		E								U/E	
15B	Pre	E	4262	Actual Collection of Loan Principal		E								U/E	
15B	Pre	E	4263	Actual Collection of Loan Interest		E								U/E	
15B	Pre	E	4264	Actual Collection of Rent		E								U/E	
15B	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		E								U/E	
15B	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		E								U/E	
15B	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources		E								U/E	
15B	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current		E								U/E	
15B	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E								U/E	
15B	Pre	E	4273	Interest Collected from Treasury		E								U/E	
15B	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		E								U/E	
15B	Pre	E	4275	Actual Collections from Liquidating Fund		E								U/E	
15B	Pre	E	4276	Actual Collections from Financing Fund		E								U/E	
15B	Pre	E	4277	Other Actual Collections - Federal		E								U/E	
15B	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
15B	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
15C	**Subtotal**			**This line is calculated.**											
				Same as sum of amounts reported on lines 15A through 15B.											

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
16	**Less: Offsetting Receipts**														16
16	Pre	E	5100	Revenue from Goods Sold											15
16	Pre	E	5109	Contra Revenue for Goods Sold											15
16	Pre	E	5200	Revenue from Services Provided											15
16	Pre	E	5209	Contra Revenue for Services Provided											15
16	Pre	E	5310	Interest Revenue											15
16	Pre	E	5319	Contra Revenue for Interest											15
16	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue											15
16	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees											15
16	Pre	E	5400	Benefit Program Revenue											15
16	Pre	E	5409	Contra Revenue for Benefit Program Revenue											15
16	Pre	E	5500	Insurance and Guarantee Premium Revenue											15
16	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	Pre	E	5600	Donated Revenue - Financial Resources											15
16	Pre	E	5609	Contra Revenue for Donations - Financial Resources											15
16	Pre	E	5800	Tax Revenues Collected											15
16	Pre	E	5801	Tax Revenue Accrual Adjustment											15
16	Pre	E	5809	Contra Revenue for Taxes											15
16	Pre	E	5890	Tax Revenue Refunds											15
16	Pre	E	5900	Other Revenue											15
16	Pre	E	5909	Contra Revenue for Other Revenue											15
17	**Net Outlays**			**This line is calculated.**											
				Same as sum of amounts reported on lines 15C through 16.											16

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ This is a crosswalk from the USSGL to both the SF 133 and the SBR. Information on the SBR should be consistent with budget execution information reported on the Report on Budget Execution and Budgetary Resources (SF 133). The SBR should include a separate column for non-budgetary Credit Program Financing Accounts.

2/ Use USSGL budgetary attributes that are used for FACTS II Reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "FY 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133: Report on Budget Execution and Budgetary Resources line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Zero for yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650 and 4620.

7/ SF 133 lines 3D1 and 3D2 are all rolled up to one on line 3D of the SBR.

8/ SF 133 lines 4A and 4B are all rolled up to one on line 4 of the SBR.

9/ SF 133 lines 6A, 6B, 6C, 6D, 6E and 6F are all rolled up to one on line 6 of the SBR.

10/ SF 133 lines 8A1, 8A2 and 8A3 are all rolled up to one on line 8A of the SBR.

11/ SF 133 lines 8B1, 8B2 and 8B3 are all rolled up to one on line 8B of the SBR.

12/ SF 133 lines 9A1 and 9A2 are all rolled up to one on line 9A of the SBR.

13/ SF 133 lines 10A, 10B, 10C and 10D are all rolled up to one on line 10 of the SBR.

14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

15/ Must agree with line 4 on the Statement of Financing. This should equal deposits to Treasury that are reported on SF 224, SF 1219 and SF 1220. Excludes amounts related to the change in receivables. Revenue collected and distributed in offsetting receipt accounts only.

16/ Lines 3E, 15C, 16 and 17 are not included on the SF133, but are on the Statement of Budgetary Resources.

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FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
	For all Unexpended Balances:								
1		**Treasury Appropriation Fund Symbol**							
2		**Preclosing Unexpended Balance - Treasury Supplied**							
3		N/A							
4		**Unobligated and Obligated Balance Withdrawn/Canceled**							
4		4350	Canceled Authority	E					
4		4391	Adjustments to Indefinite No-Year Authority	E					
5		**Postclosing Unexpended Balance**							
5		1010	Fund Balance With Treasury	E					
6		**Other Authorizations**							
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:								
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E					2
6	911	1621	Discount on Securities Other Than Public Debt Securities	E					2,3
	For Treasury Appropriation Fund Symbols With Imprest Funds:								
6	921	1120	Imprest Funds	E					2
6	921	1130	Funds Held by the Public	E					2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:								
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E					2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E					2
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:								
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E					2
	For Treasury Appropriation Fund Symbols With Investments in Agency Securities:								
6	972	1620	Investments in Securities Other Than Public Debt Securities	E					2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		**Treasury Appropriation Fund Symbol**							
2		**Balance of Borrowing Authority - Treasury Supplied**							
3		**Increases and Rescissions**							
3	951	4141	Current-Year Borrowing Authority Realized - Definite	E			T		2
3	962	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D		T		2
3	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
3	951	4392	Rescissions - Current-Year	E		B	T		2
3	962	4392	Rescissions - Current-Year	E		B	P		2
3	951	4393	Rescissions - Prior-Year	E		B	T		2
3	962	4393	Rescissions - Prior-Year	E		B	P		2
4		**Borrowings**							
4	951	4145	Borrowing Authority Converted to Cash	E	D		T		2
4	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
5		N/A							
	CALC (2 +/- 3 - 4) Also Equals:								
6		**Balance**							
6	951	4141	Current-Year Borrowing Authority Realized - Definite	E			T		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	D		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
6	951	4145	Borrowing Authority Converted to Cash	E	D		T		2
6	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
6	951	4149	Borrowing Authority Carried Forward	B	D		T		2
6	962	4149	Borrowing Authority Carried Forward	B	D		P		2
6	951	4392	Rescissions - Current-Year	E		B	T		2
6	962	4392	Rescissions - Current-Year	E		B	P		2
6	951	4393	Rescissions - Prior-Year	E		B	T		2
6	962	4393	Rescissions - Prior-Year	E		B	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		**Treasury Appropriation Fund Symbol**							
2		**Treasury Supplied**							
3		**Increases**							
3	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E			T		2
3	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E			P		2
4		**Borrowings**							
4	951	4145	Borrowing Authority Converted to Cash	E	I		T		2
4	962	4145	Borrowing Authority Converted to Cash	E	I		P		2
5		**Adjustments**							
5	951	4143	Actual Reductions to Borrowing Authority	E	I		T		2
5	962	4143	Actual Reductions to Borrowing Authority	E	I		P		2
	CALC (2 + 3 - 4 - 5) Also Equals:								
6		**Balance**							
6	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E			T		2
6	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E			P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	I		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	I		P		2
6	951	4145	Borrowing Authority Converted to Cash	E	I		T		2
6	962	4145	Borrowing Authority Converted to Cash	E	I		P		2
6	951	4149	Borrowing Authority Carried Forward	B	I		T		2
6	962	4149	Borrowing Authority Carried Forward	B	I		P		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		**Treasury Appropriation Fund Symbol**							
2		**Balance of Contract Authority - Treasury Supplied**							
3		**New Contract Authority**							
3	941	4131	Current-Year Contract Authority Realized - Definite	E					2
4		**Appropriations to Liquidate**							
4	941	4135	Contract Authority Liquidated	E	D	P			2
5		**Writeoffs, Restorations, or Adjustments**							
5	941	4133	Actual Adjustments to Contract Authority	E	D				2
5	941	4135	Contract Authority Liquidated	E	D	S			2
5	941	4392	Rescissions - Current-Year	E		C			2
5	941	4393	Rescissions - Prior-Year	E		C			2
	CALC (2 + 3 - 4 +/- 5) Also Equals:								
6		**Balance of Unfunded Contract Authority**							
6	941	4131	Current-Year Contract Authority Realized - Definite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	D				2
6	941	4135	Contract Authority Liquidated	E	D				2
6	941	4139	Contract Authority Carried Forward	B	D				2
6	941	4392	Rescissions - Current-Year	E		C			2
6	941	4393	Rescissions - Prior-Year	E		C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		**Treasury Appropriation Fund Symbol**							
2		**Balance of Contract Authority - Treasury Supplied**							
3		**New Contract Authority**							
3	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
4		**Appropriations to Liquidate**							
4	941	4135	Contract Authority Liquidated	E	I	P			2
5		**Writeoffs, Restorations, or Adjustments**							
5	941	4133	Actual Adjustments to Contract Authority	E	I				2
5	941	4135	Contract Authority Liquidated	E	I	S			2
	CALC (2 + 3 - 4 - 5) Also Equals:								
6		**Balance of Unfunded Contract Authority**							
6	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	I				2
6	941	4135	Contract Authority Liquidated	E	I				2
6	941	4139	Contract Authority Carried Forward	B	I				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
	For all Treasury Appropriation Fund Symbols:								
7		**Reimbursements Earned and Refunds**							
7		4126	Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS - Receivable	E					
7		4137	Transfers of Contract Authority	E					
7		4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	E					
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E					
7		4251	Reimbursements and Other Income Earned - Receivable	E				E/F	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	E					
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E					
7		4283	Interest Receivable from Treasury	E					
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E					
7		4285	Receivable from the Liquidating Fund	E					
7		4286	Receivable from the Financing Fund	E					
7		4287	Other Federal Receivables	E					
8		**Unfilled Customer Orders**							
8		4221	Unfilled Customer Orders Without Advance	E				E/F	
9		**Undelivered Orders and Contracts**							
9		4801	Undelivered Orders - Obligations, Unpaid	E					
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E					
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E					
10		**Accounts Payable and Other Liabilities**							
10		4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	E					
10		4901	Delivered Orders - Obligations, Unpaid	E					
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E					
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E					
	CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:								

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
11		4157	Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	E					
11		4158	Auth. Made Avail. from Offsetting Collections Balances Prev. Precluded from Obligation	E					
11		4394	Receipts Not Available for Obligation Upon Collection	E					
11		4397	Receipts and Appropriations Temporarily Precluded from Obligation	E					
11		4398	Offsetting Collections Temporarily Precluded from Obligation	E					
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E					
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Not Subject to Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
11		4700	Commitments	E					

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and include the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority to Borrow from the Treasury
962	Authority to Borrow from the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ While Federal agencies may have NonFederal investments, FACTS II will report only Federal investments.

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E		
1	Post	E	1010	Fund Balance With Treasury		O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon	F*	E		
2	Post	E	1690	Other Investments	F	E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E		
3	Post	E	1310	Accounts Receivable	F	O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	O		
3	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	E	1325	Taxes Receivable	F	E		
3	Post	E	1329	Allowance for Loss on Taxes Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	O		
3	Post	E	1340	Interest Receivable	F	E		
3	Post	E	1340	Interest Receivable	F	O		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	O		Related to accounts receivable
3	Post	E	1369	Receivable	F	E		Related to accounts receivable
3	Post	E	1369	Receivable	F	O		Related to accounts receivable
4 Loans Receivable								
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
5 Other								
5	Post	E	1410	Advances to Others	F	E		
5	Post	E	1410	Advances to Others	F	O		
5	Post	E	1450	Prepayments	F	E		
5	Post	E	1450	Prepayments	F	O		
5	Post	E	1921	Receivable from Appropriations	F*	E		Do not use without permission from Treasury or OMB
5	Post	E	1990	Other Assets	F	E		
5	Post	E	1990	Other Assets	F	O		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
6 Total Intragovernmental Assets CALC (1..5)								
Assets With the Public								
7 Cash, Foreign Currency and Other Monetary Assets								
7	Post	E	1110	Undeposited Collections	N*	E		
7	Post	E	1110	Undeposited Collections	N*	O		
7	Post	E	1120	Imprest Funds	N*	E		
7	Post	E	1120	Imprest Funds	N*	O		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E		
7	Post	E	1190	Other Cash	N*	O		
7	Post	E	1195	Other Monetary Assets	N*	E		
7	Post	E	1195	Other Monetary Assets	N*	O		
7	Post	E	1200	Foreign Currency	N*	E		
7	Post	E	1200	Foreign Currency	N*	O		
7	Post	E	1531	Seized Monetary Instruments	N*	O		
7	Post	E	1532	Seized Cash Deposited	N*	O		
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E		
9	Post	E	1310	Accounts Receivable	N	O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E		Related to accounts receivable
9	Post	E	1340	Interest Receivable	N	O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees	N	E		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees	N	O		Related to accounts receivable
10 Taxes Receivable								
10	Post	E	1325	Taxes Receivable	N	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N	O		
11 Loans Receivable and Related Foreclosed Property								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
12 Inventory and Related Property								
12	Post	E	1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support		E		
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets With the Public								
13 General Property, Plant and Equipment								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		
14 Other								
14	Post	E	1410	Advances to Others	N	E		
14	Post	E	1410	Advances to Others	N	O		
14	Post	E	1450	Prepayments	N	E		
14	Post	E	1450	Prepayments	N	O		
14	Post	E	1990	Other Assets	N	E		
14	Post	E	1990	Other Assets	N	O		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
15 Total Assets				CALC (6..14)				
Intragovernmental Liabilities								
16 Accounts Payable								
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	Related to accounts payable
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C	
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C	
17 Debt								
17	Post	E	2140	Accrued Interest Payable	F		C	Related to debt
17	Post	E	2140	Accrued Interest Payable	F		U	Related to debt
17	Post	E	2510	Principal Payable to Treasury	F*		C	
17	Post	E	2510	Principal Payable to Treasury	F*		U	
17	Post	E	2520	Principal Payable to Federal Financing Bank	F*		C	
17	Post	E	2520	Principal Payable to Federal Financing Bank	F*		U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	F		C	
17	Post	E	2540	Participation Certificates	F		C	
17	Post	E	2540	Participation Certificates	F		U	
17	Post	E	2590	Other Debt	F		C	
17	Post	E	2590	Other Debt	F		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		U	
18	Post	E	2310	Advances from Others	F		C	
18	Post	E	2320	Deferred Credits	F		C	
18	Post	E	2320	Deferred Credits	F		U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited	F		C	
18	Post	E	2920	Contingent Liabilities	F		C	
18	Post	E	2920	Contingent Liabilities	F		U	
18	Post	E	2940	Capital Lease Liability	F		C	
18	Post	E	2940	Capital Lease Liability	F		U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
18	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C	
18	Post	E	2990	Other Liabilities	F		U	
19 Total Intragovernmental Liabilities				CALC (16..18)				
Liabilities with the Public								
20 Accounts Payable								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
21 Loan Guarantee Liability								
21	Post	E	2180	Loan Guarantee Liability	N*		C	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
22 Debt Held by the Public								
22	Post	E	2140	Accrued Interest Payable	N		C	Related to debt
22	Post	E	2140	Accrued Interest Payable	N		U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	N		C	
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	N		U	
22	Post	E	2540	Participation Certificates	N		C	
22	Post	E	2540	Participation Certificates	N		U	
22	Post	E	2590	Other Debt	N		C	
22	Post	E	2590	Other Debt	N		U	
23 Federal Employee and Veterans' Benefits								
23	Post	E	2610	Actuarial Pension Liability	N*		C	
23	Post	E	2610	Actuarial Pension Liability	N*		U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		U	
23	Post	E	2650	Actuarial FECA Liability	N*		C	
23	Post	E	2650	Actuarial FECA Liability	N*		U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C	
23	Post	E	2690	Other Actuarial Liabilities	N*		U	
Liabilities With the Public								
24 Environmental Cleanup and Disposal Costs								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C	
24	Post	E	2995	Estimated Cleanup Cost Liability	N		U	
25 Benefits Due and Payable								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C	
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
26 Other Liabilities With the Public								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	E	2310	Advances from Others	N		C	
26	Post	E	2320	Deferred Credits	N		C	
26	Post	E	2320	Deferred Credits	N		U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N		C	
26	Post	E	2920	Contingent Liabilities	N		U	
26	Post	E	2940	Capital Lease Liability	N		C	
26	Post	E	2940	Capital Lease Liability	N		U	
26	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C	
26	Post	E	2990	Other Liabilities	N		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
27 Total Liabilities				CALC (19..26)				
28 Commitments and Contingencies (Note 16)								
Net Position								
29 Unexpended Appropriations								
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30 Cumulative Results of Operations								
30	Post	E	3310	Cumulative Results of Operations				
31 Total Net Position				CALC (29+30)				
32 Total Liab/Net Position				CALC (27+31)				

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
* By definition, this USSGL account can only have this USSGL account attribute domain.

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Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ 2/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	Additional Information Required
Program Costs:								
Program A:								
Intragovernmental Gross Costs								
1	**Intragovernmental**							
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expense on Borrowing From Treasury	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7110	Gains on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7180	Unrealized Gains - Investments	F	X		Production, Nonproduction
1	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
1	Pre	E	7210	Losses on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses - Investments	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Less: Intragovernmental Earned Revenues								
2	Pre	E	5100	Revenue From Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue From Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue	F	X	A	

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ 2/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	Additional Information Required
2	Pre	E	5319	Contra Revenue for Interest	F	X	A	
2	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	A	
2	Pre	E	5400	Benefit Program Revenue	F	X*		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X*		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5900	Other Revenue	F	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
3 Intragovernmental Net Costs								
3			CALC (1 - 2)					
Gross Costs With the Public								
4	**With the Public**							
4	Pre	E	6100	Operating Expenses/Program Costs	N			Production
4	Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	N			Production
4	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
4	Pre	E	6320	Interest Expenses on Securities	N			Production
4	Pre	E	6330	Other Interest Expenses	N			Production
4	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
4	Pre	E	6500	Cost of Goods Sold	N			Production
4	Pre	E	6600	Applied Overhead	N			Production
4	Pre	E	6610	Cost Capitalization Offset	N			Production
4	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
4	Pre	E	6720	Bad Debt Expense	N			Production
4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
4	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4	Pre	E	7110	Gains on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7180	Unrealized Gains - Investments	N	X		Production, Nonproduction
4	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
4	Pre	E	7210	Losses on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7280	Unrealized Losses - Investments	N	X		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ 2/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	Additional Information Required
4	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
5	**Less: Earned Revenues**							
5	Pre	E	5100	Revenue From Goods Sold	N	X*		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue From Services Provided	N	X*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue	N	X	A	
5	Pre	E	5319	Contra Revenue for Interest	N	X	A	
5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	A	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	A	
5	Pre	E	5400	Benefit Program Revenue	N	X*		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X*		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5900	Other Revenue	N	X		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	X		
6 Net Costs With the Public								
6			CALC (4 - 5)					
7 Total Net Costs								
7			CALC (3 + 6)					
8 Costs Not Assigned to Programs								
8	Pre	E	6400	Benefit Expense				Nonproduction. Cost not assigned to programs.
8	Pre	E	6800	Future Funded Expenses				Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)				Nonproduction. Cost not assigned to programs.
8	Pre	E	6900	Nonproduction Costs				Nonproduction. Cost not assigned to programs.
8	Pre	E	7110	Gains on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ 2/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	Additional Information Required
8	Pre	E	7180	Unrealized Gains - Investments		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7190	Other Gains		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses - Investments		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability				Nonproduction. Cost not assigned to programs.
9 Less: Earned Revenues Not Attributed to Programs								
9	Pre	E	5310	Interest Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest		X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue		X		Exchange revenue not attributable to programs.
10 Net Cost of Operations								
10			CALC (7 + 8 - 9)					

* By definition, this USSGL account can only have this USSGL attribute domain.

Footnotes:

1 - Use attribute domains as provided in Section IV, page 4.

2 - The USSGL account attributes F & N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a Non Federal trading partner (N).

Statement of Changes in Net Position for Fiscal 2002 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	**Beginning Balances**						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			
X		1	Pre	B	3310	Cumulative Results of Operations			
		2	**Prior-Period Adjustments (+/-)**						
X		2	Pre	E	7400	Prior-Period Adjustments			
	X	2	Pre	E	3109	Unexpended Appropriations - "Prior-Period Adjustments"			
		3	**Beginning Balances, As Adjusted**						
X	X	3			CALC (1..2)				
		Budgetary Financing Sources:							
		4	**Appropriations Received**						
	X	4	Pre	E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds.
		5	**Appropriations Transferred-In/Out (+/-)**						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-Out			Debit - Decreases/Credit - Increases
		6	**Other Adjustments (Rescissions, etc.) (-)**						
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases/ Credit - Increases
		7	**Appropriations Used**						
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases

Statement of Changes in Net Position for Fiscal 2002 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		8	**Non-Exchange Revenue**						
X		8	Pre	E	5310	Interest Revenue	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest	T	A	
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A	
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	
X		8	Pre	E	5800	Tax Revenues Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenues Refunded	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	
		9	**Donations and Forfeitures of Cash and Cash Equivalents**						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
		10	**Transfers-In/Out Without Reimbursement (+/-)**						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			

Statement of Changes in Net Position for Fiscal 2002 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	**Other Budgetary Financing Sources**						
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets	T		Budgetary
X		11	Pre	E	7180	Unrealized Gains - Investments	T		Budgetary
X		11	Pre	E	7190	Other Gains	T		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses - Investments	T		Budgetary
X		11	Pre	E	7290	Other Losses	T		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
		Other Financing Sources:							
		12	**Donations and Forfeitures of Property**						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
		13	**Transfers-in/out Without Reimbursement (+/-)**						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			

Statement of Changes in Net Position for Fiscal 2002 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		14	**Imputed Financing From Costs Absorbed by Others**						
X		14	Pre	E	5780	Imputed Financing Sources			
		15	**Other (+/-)**						
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	7110	Gains on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains - Investments	T		No budgetary impact.
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses - Investments	T		No budgetary impact.
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.
		16	**Total Financing Sources**						
X		16		CALC (6..15)					
	X	16		CALC (4..7)					
X		**17**	**Net Cost of Operations (+/-)**						
		18	**Ending Balances**						
X		18		CALC ((3+16) -17)					Should equal the ending amount reported as net position on the balance sheet.
	X	18		CALC (3 + 16)					Should equal the ending amount reported as net position on the balance sheet.

* - By definition, this USSGL account can only have this USSGL attribute domain.

Footnotes:

1 - Use attribute domains as provided in Section IV, page 4.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1	**Obligations Incurred** ***(Must = SBR line 8)***						
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advance			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2	**Less: Spending Authority From Offsetting Collections and Recoveries** ***(Must = SBR line 3, 4)***						
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collection of Business-Type Fees			
2	Pre	E	4262	Actual Collection of Loan Principal			
2	Pre	E	4263	Actual Collection of Loan Interest			
2	Pre	E	4264	Actual Collection of Rent			
2	Pre	E	4265	Actual Collections from Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
2	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent			
2	Pre	E	4273	Interest Collected from Treasury			
2	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current			
2	Pre	E	4275	Actual Collections from Liquidating Fund			
2	Pre	E	4276	Actual Collections from Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current			
2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent			
2	Pre	E-B	4283	Interest Receivable from Treasury			
2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current			
2	Pre	E-B	4285	Receivable from the Liquidating Fund			
2	Pre	E-B	4286	Receivable from the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
3	**Obligations Net of Offsetting Collections and Recoveries**						
3			CALC (1 - 2)				
4	**Less: Offsetting Receipts *(Must = SBR line 16)***						**Should equal deposits to Treasury on SF224, SF1219 and SF1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.**
4	Pre	E	5100	Revenue from Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue from Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue			
4	Pre	E	5319	Contra Revenue for Interest			
4	Pre	E	5320	Penalties, Fines and Administrative Fees			
4	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5800	Tax Revenues Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenue Refunds			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
5	**Net Obligations**						
5			CALC (3 - 4)				

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
Other Resources							
6	**Donations and Forfeitures of Property** ***(Must = CNP line 12)***						
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
7	**Transfers In/Out Without Reimbursement (+/-)** ***(Must = CNP line 13)***						
7	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	**Imputed Financing From Costs Absorbed by Others** ***(Must = CNP line 14)***						
8	Pre	E	5780	Imputed Financing Sources			
9	**Other Resources (+/-)** ***(Must = CNP line 15)***						
9	Pre	E	5790	Other Financing Sources			No budgetary impact
9	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact
9	Pre	E	5900	Other Revenue		T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains - Investments		T	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses - Investments		T	No budgetary impact.
9	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.
10	**Net Other Resources Used to Finance Activities**						
			CALC (6...9)				
11	***Total Resources Used to Finance Activities***						
			CALC (5+10)				

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12	**Change in Budgetary Resources Obligated for Goods, Services and Benefits Ordered but not yet Provided**						
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advance			Net (Increases)/Decreases
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
13	**Resources That Fund Expenses Recognized in Prior Periods**						
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
-OR-							
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
	13* Comment: The collection of vendor overpayments may be reported as a resource that does						
	not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments						
	may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase						
	to USSGL account 6790 recorded when the collection is received.						

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
13^	Pre	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent			Credit reform loans
-OR-							
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OR-						
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
	13^ Comment: If "financing sources that fund costs of prior periods" cannot be derived from the change						
	in the unfunded liabilities, an optional method is to record a decrease to future funded expenses,						
	USSGL accounts 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported						
	as financing sources that fund costs of prior periods.						

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
14	Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations						
14A	Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy						
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform
14A	Pre	E	4261	Actual Collection of Business-Type Fees			Credit reform
14A	Pre	E	4262	Actual Collection of Loan Principal			Credit reform
14A	Pre	E	4264	Actual Collection of Rent			Credit reform
14A	Pre	E	4265	Actual Collections from Sale of Foreclosed Property			Credit reform
14A	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current			Credit reform
14A	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent			Credit reform
14A	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current			Credit reform
14A	Pre	E	4275	Actual Collections from Liquidating Fund			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4277	Other Actual Collections - Federal			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current			Credit reform
14A	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent			Credit reform
14A	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current			Credit reform
14A	Pre	E-B	4285	Receivable from the Liquidating Fund			Credit reform
14A	Pre	E-B	4286	Receivable from the Financing Fund			Credit reform
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
14B	**Other**						**Related to the portion of offsetting collections and receipts that are not reported on the Statement of Net**
14B	Pre	E	5100	Revenue from Goods Sold		T	
14B	Pre	E	5109	Contra Revenue for Goods Sold		T	
14B	Pre	E	5200	Revenue from Services Provided		T	
14B	Pre	E	5209	Contra Revenue for Services Provided		T	
14B	Pre	E	5310	Interest Revenue		T	
14B	Pre	E	5319	Contra Revenue for Interest		T	
14B	Pre	E	5320	Penalties, Fines and Administrative Fees		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5800	Tax Revenues Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenue Refunds		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15	**Resources That Finance the Acquisition of Assets or Liquidation of Liabilities (+/-)**						
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete			
15	Pre	E-B	1521	Inventory Purchased for Resale			
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			
15	Pre	E-B	1523	Inventory Held for Repair			
15	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable			
15	Pre	E-B	1525	Inventory - Raw Materials			
15	Pre	E-B	1526	Inventory - Work-in-Process			
15	Pre	E-B	1527	Inventory - Finished Goods			
15	Pre	E-B	1529	Inventory - Allowance			Use to adjust book value of inventory upon disposition.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			
15	Pre	E-B	1569	Commodities - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			
15	Pre	E-B	1572	Stockpile Materials Held for Sale			
15	Pre	E-B	1591	Other Related Property			
15	Pre	E-B	1599	Other Related Property - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			
15	Pre	E-B	1712	Improvements to Land			
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			
15	Pre	E-B	1730	Buildings, Improvements and Renovations			
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements and Renovations			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1750	Equipment			
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1830	Internal-Use Software			
15	Pre	E-B	1832	Internal-Use Software in Development			
15	Pre	E-B	1839	Accumulated Amortization on Internal Use			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1840	Other Natural Resources			
15	Pre	E-B	1849	Allowance for Depletion			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1890	Other General Property, Plant and Equipment			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
	Comment: If "resources that finance the acquisition of assets or liquidation of liabilities" related to						
	inventory and property, plant and equipment on line 15 (USSGL accounts 1511...1899) cannot be						
	derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions						
	that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of						
	assets or liquidation of liabilities" related to inventory and property, plant and equipment include purchases						
	net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed						
	of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to						
	accumulate the amounts needed from these transactions in an agency-defined memorandum						
	account (9000 series).						
	Note that other asset transactions that have yet to be identified may affect this line.						
	Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is						
	recognized, two options exist for reporting the loss on the Statement of Financing. The first						
	option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation						
	of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28).						
	The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on						
	line 15, include the book value of the asset less the loss. The second option is addressed in the "Special						
	Edition" of the "FASAB News," dated August 1998, updated March 1999.						
15	Pre	E-B	1310	Accounts Receivable			
15	Pre	E-B	1350	Loans Receivable			Noncredit reform
15	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing account/liquidating account

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
	Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions						
	yet to be identified may also affect this line.						
	Comment: Transactions for non-Government securities have not been completed. Changes to line 15						
	may be necessary once the transactions are completed.						
16	Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations						
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	7400	Prior-Period Adjustments			Related to prior year revenue or expenses.
	Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL						
	account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed and only						
	those relating to an asset reported in "Resources Used to Finance Items not Part of the Net Cost of Operations"						
	should be included on this line.						
17	*Total Resources Used to Finance Items Not Part of the Net Cost of Operations*						
			CALC (12...16)				
18	*Total Resources Used to Finance the Net Cost of Operations*						
			CALC (11-17)				
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:							
Components Requiring or Generating Resources in Future Periods:							
19	Increase in Annual Leave Liability						
19*	Pre	E-B	2220	Unfunded Leave			If net increase
	-OR-						
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
20	Increase in Environmental and Disposal Liability						
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OR-						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
21	**Upward/Downward Reestimates of Credit Subsidy Expense (+/-)**						
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
	-OR-						
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OR-						
21*	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform. Upward subsidy reestimate.
22	**Increase in Exchange Revenue Receivable from the Public** ***(Previous SOF 1F partial)***						
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases)
22	Pre	E-B	1340	Interest Receivable		X	(Increases)
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(Increases)
23	**Other (+/-)**						
23*	Pre	E	7400	Prior-Period Adjustments			Use if related to an increase in a liability reported in Section 4.
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
	19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if						
	a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses,"						
	and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year						
	Budget Authority (Unobligated)."						
24	**Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods**						
24			CALC (19…23)				
Components Not Requiring or Generating Resources:							
25	**Depreciation and Amortization**						
25	Pre	E	6710	Depreciation, Amortization and Depletion			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E-B	1623	Amortization of Premium and Discount on Securities Other Than Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E	1633	Amortization of Discount U.S. Treasury Zero Coupon Bonds Issued by Public Debt		X	Subtract net debit balance. Add net credit balance.
26	**Revaluation of Assets or Liabilities (+/-)**						
26	Pre	E	7110	Gains on Disposition of Assets			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
26	Pre	E	7180	Unrealized Gains - Investments		X	
26	Pre	E	7190	Other Gains		X	Revaluation of assets. Related to Statement of Net Cost
26	Pre	E	7210	Losses on Disposition of Assets			Related to Statement of Net Cost
26	Pre	E	7280	Unrealized Losses - Investments		X	Related to Statement of Net Cost
26	Pre	E	7290	Other Losses		X	Revaluation of assets

Statement of Financing for Fiscal 2002 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFederal	Exchange/ Nonexch.	Additional Information Required
27	**Other (+/-)**						
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27	Pre	E	6500	Cost of Goods Sold			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
27	Pre	E	7300	Extraordinary Items			
	27* Comment: An option for recording the decrease in cost that results from a receivable for a vendor						
	overpayment is to record a decrease to SGL account 6790. The decrease is reported as part of						
	components of net cost of operations that will not require or generate resources.						
28	**Total Components of Net Cost of Operations That Will Not Require or Generate Resources**						
			CALC (25...27)				
29	***Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period***						
			CALC(24 + 28)				
30	***Net Cost of Operations***						
			CALC (18 + 29)				

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

* By definition, this USSGL account can only have this attribute domain.

Footnote:

1 - Use attribute domains as provided in Section IV, page 4.

Shaded attributes are not applicable for budgetary accounts.

Statement of Custodial Activity for Fiscal 2002 Reporting

				USSGL Account Attributes/1	
		USSGL Account		Adjusted Trial Balance	
Line No	Trial Bal	Acct No	USSGL Account Title	Custodial/ Noncust	Additional Information Required
Revenue Activity:					
Sources of Cash Collections:					
1	**Individual Income and FICA/SECA Taxes**				
1	E	5800	Tax Revenues Collected	S	
2	**Corporate Income Taxes**				
2	E	5800	Tax Revenues Collected	S	
3	**Excise Taxes**				
3	E	5800	Tax Revenues Collected	S	
4	**Estate and Gift Taxes**				
4	E	5800	Tax Revenues Collected	S	
5	**Federal Unemployment Taxes**				
5	E	5800	Tax Revenues Collected	S	
6	**Custom Duties**				
6	E	5800	Tax Revenues Collected	S	
7	**Miscellaneous**				
7	E	5800	Tax Revenues Collected	S	
7	E	5310	Interest Revenue	S	
7	E	5319	Contra Revenue for Interest	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	S	

Statement of Custodial Activity for Fiscal 2002 Reporting

				USSGL Account Attributes/1	
		USSGL Account		Adjusted Trial Balance	
Line No	Trial Bal	Acct No	USSGL Account Title	Custodial/ Noncust	Additional Information Required
7	E-B	1360	Penalties, Fines and Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for loss on Penalties, Fines and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1340	Interest Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to other revenue. (Increase)/Decrease
8	**Total Cash Collections**				
8		CALC	(1 . . . . 7)		
9	**Accrual Adjustments**				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for loss on Penalties, Fines and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	**Total Custodial Revenue**			S	
10		CALC	(8 + 9)		
Disposition of Collections:					
11	**Transferred to Others (by Recipient):**				
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	

Statement of Custodial Activity for Fiscal 2002 Reporting

				USSGL Account Attributes/1	
		USSGL Account		Adjusted Trial Balance	
Line No	Trial Bal	Acct No	USSGL Account Title	Custodial/ Noncust	Additional Information Required
COMMENT: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980*					
should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.					
12	**(Increase)/Decrease in Amount Yet to be Transferred (+/-)**				
12	E	5991	Accrued Collections for Others	S*	
"Optional Method"					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
13	**Refunds and Other Payments**				
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	**Retained by the Reporting Entity**				
14		CALC	(10 - 11 - 12 - 13)		
If "Optional Method" is used					
14		CALC	(10 - 11 + 12 - 13)		
15	**Net Custodial Activity**				
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero
If "Optional Method" is used					
15		**CALC**	(10 - 11 + 12 - 13 -14)		Must equal zero
Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the					
Statement of Custodial Activity. (See Amendments to OMB 01-09, FASAB Revenue Standard, paragraph 45.)					
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then					
sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB 01-09)					

Footnote

1 Use attribute domains as provided in Section IV, page 4.

* By definition, this SGL account can only have this USSGL attribute domain.

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SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
Budgetary Resources:															
1	**Budget Authority:**														
1A	**Appropriations Received**														
1A	Pre	E	4111	Debt Liquidation Appropriations		E		###-###						U	
1A	Pre	E	4112	Deficiency Appropriations		E		###-###						U	
1A	Pre	E	4114	Appropriated Trust or Special Fund Receipts		E		###-###						U	
1A	Pre	E	4115	Loan Subsidy Appropriation		E		###-###						U	
1A	Pre	E	4117	Loan Administrative Expense Appropriation		E		###-###						U	
1A	Pre	E	4118	Re-estimated Loan Subsidy Appropriation		E		###-###						U	
1A	Pre	E	4119	Other Appropriations Realized		E		###-###						U	
1A	Pre	E	4123	Amounts Appropriated from Specific Treasury Managed Trust Fund TAFS - Receivable - Rescinded		E		###-###						U/E	4
1A	Pre	E	4124	Amounts Appropriated from Specific Treasury Managed Trust Fund TAFS - Payable - Rescinded		E		###-###						U/E	4
1A	Pre	E	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###						U	
1A	Pre	E	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable		E		###-###						U/E	4
1A	Pre	B	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable		B		###-###						U/E	4
1A	Pre	E	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable		E		###-###						U/E	4
1A	Pre	B	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable		B		###-###						U/E	4
1A	Pre	E	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E		###-###						U/E	
1A	Pre	E	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		E		###-###						U/E	
1A	Pre	E	4138	Appropriation to Liquidate Contract Authority		E		###-###						U/E	
1A	Pre	E	4150	Reappropriations		E		###-###						U	
1A	Pre	E	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation		E		###-###						U	
1A	Pre	E	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded form Obligation		E		###-###						U	
1A	Pre	E	4384	Rescinded Amounts Appropriated from Special and Trust TAFS Designated by Treasury as "Available"		E		###-###						U	4
1A	Pre	B	4384	Rescinded Amounts Appropriated from Special and Trust TAFS Designated by Treasury as "Available"		B		###-###						U	4
1A	Pre	E	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###						U	
1A	Pre	E	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###						U	4
1A	Pre	B	4394	Receipts Unavailable for Obligation Upon Collection		B		###-###						U	4

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
1B	**Borrowing Authority**														
1B	Pre	E	4042	Estimated Indefinite Borrowing Authority		E		###-###						U	5
1B	Pre	E	4141	Current-Year Borrowing Authority Realized		E		###-###						U	
1C	**Contract Authority**														
1C	Pre	E	4032	Estimated Indefinite Contract Authority		E		###-###						U	5
1C	Pre	E	4131	Current-Year Contract Authority Realized		E		###-###						U	
1D	**Net Transfers (+ or -)**														
1D	Pre	E	4137	Transfers of Contract Authority		E		###-###						U/E	4
1D	Pre	B	4137	Transfers of Contract Authority		B		###-###						U/E	4
1D	Pre	E	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		E		###-###						U/E	4
1D	Pre	B	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B		###-###						U/E	4
1D	Pre	E	4167	Allocations of Realized Authority - Transferred from Invested Balances		E		###-###						U/E	
1D	Pre	E	4168	Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded		E		###-###						U	4
1D	Pre	E	4170	Appropriation Transfers		E		###-###						U	
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###						U	
1E	**Other**														
1E	Pre	E	4120	Appropriations Anticipated Indefinite		E		###-###						U	5
1E	Pre	E	4160	Anticipated Transfers - Current-Year Authority		E		###-###						U	5
1E	Pre	E	4165	Allocations of Authority - Anticipated from Invested Balances		E		###-###						U	5
2	**Unobligated Balance:**														6
2A	**Beginning of Period:**														
2A	Pre	B	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable		B								U/E	
2A	Pre	B	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable		B								U/E	
2A	Pre	B	4136	Contract Authority to be Liquidated by Trust Funds		B								U/E	
2A	Pre	B	4137	Transfers of Contract Authority		B								U/E	
2A	Pre	B	4139	Contract Authority Carried Forward		B								U/E	
2A	Pre	B	4149	Borrowing Authority Carried Forward		B								U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
2A	Pre	B	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B								U/E	
2A	Pre	B	4201	Total Actual Resources - Collected		B								U/E	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E/F	U/E	
2A	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	
2A	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E/F	U/E	
2A	Pre	B	4281	Actual Program Fund Subsidy Receivable		B								U/E	
2A	Pre	B	4283	Interest Receivable from Treasury		B								U/E	
2A	Pre	B	4285	Receivable from the Liquidating Fund		B								U/E	
2A	Pre	B	4286	Receivable from the Financing Fund		B								U/E	
2A	Pre	B	4287	Other Federal Receivables		B								U/E	
2A	Pre	B	4384	Rescinded Amounts Appropriated from Special and Trust TAFS Designated by Treasury as "Available"		B								U/E	
2A	Pre	B	4394	Receipts Unavailable for Obligation Upon Collection		B								U	
2A	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B								U	
2A	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation		B								U	
2A	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
2A	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B								U/E	
2A	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B								U/E	
2B	**Net Transfers, Actual (+ or -)**														
2B	Pre	E	4176	Allocation Transfers of Prior-Year Balances		E								U/E	
2B	Pre	E	4190	Transfers - Prior-Year Balances		E								U	
2C	**Anticipated Transfers Balances (+ or -)**														
2C	Pre	E	4180	Anticipated Transfers - Prior -Year Balances		E								U	5

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
3	**Spending Authority From Offsetting Collections:**														
3A	**Earned**														
3A1	**Collected**														
3A1	**Pre**	**E**	**4212**	**Liquidation of Deficiency - Offsetting Collections**		E								U/E	
3A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
3A1	Pre	E	4260	Actual Collections of "governmental-type" Fees		E								U/E	
3A1	Pre	E	4261	Actual Collections of Business-Type Fees		E								U/E	
3A1	Pre	E	4262	Actual Collection of Loan Principal		E								U/E	
3A1	Pre	E	4263	Actual Collection of Loan Interest		E								U/E	
3A1	Pre	E	4264	Actual Collection of Rent		E								U/E	
3A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		E								U/E	
3A1	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		E								U/E	
3A1	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources		E								U/E	
3A1	Pre	E	4271	Actual Program Fund Subsidy Collected		E								U/E	
3A1	Pre	E	4273	Interest Collected from Treasury		E								U/E	
3A1	Pre	E	4275	Actual Collections from Liquidating Fund		E								U/E	
3A1	Pre	E	4276	Actual Collections from Financing Fund		E								U/E	
3A1	Pre	E	4277	Other Actual Collections - Federal		E								U/E	
3A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
3A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2	**Receivable From Federal Sources**														
3A2	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							E/F	U/E	4
3A2	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E/F	U/E	4
3A2	Pre	E	4281	Actual Program Fund Subsidy Receivable		E								U/E	4
3A2	Pre	B	4281	Actual Program Fund Subsidy Receivable		B								U/E	4
3A2	Pre	E	4283	Interest Receivable from Treasury		E								U/E	4
3A2	Pre	B	4283	Interest Receivable from Treasury		B								U/E	4
3A2	Pre	E	4285	Receivable from the Liquidating Fund		E								U/E	4
3A2	Pre	B	4285	Receivable from the Liquidating Fund		B								U/E	4
3A2	Pre	E	4286	Receivable from the Financing Fund		E								U/E	4
3A2	Pre	B	4286	Receivable from the Financing Fund		B								U/E	4
3A2	Pre	E	4287	Other Federal Receivables		E								U/E	4
3A2	Pre	B	4287	Other Federal Receivables		B								U/E	4

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
3B	**Change In Unfilled Customer Orders**														
3B1	**Advance Received**														
3B1	Pre	E	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
3B1	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	4,13
3B2	**Without Advance From Federal Sources**														
3B2	Pre	E	4221	Unfilled Customer Orders Without Advance		E							E/F	U/E	4,13
3B2	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E/F	U/E	4,13
3C	**Anticipated For Rest of Year, Without Advances**														
3C	Pre	E	4060	Anticipated Collections from Non-Federal Sources	D	E								U	5
3C	Pre	E	4070	Anticipated Collections from Federal Sources	D	E								U	5
3C	Pre	E	4210	Anticipated Reimbursements and Other Income	D	E								U	5
3D	**Transfers from Trust Funds**														7
3D1	**Collected**														
3D1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
3D2	**Anticipated**														
3D2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E								U	5
3D2	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	4
3D2	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	4
3E	**Subtotal**			**This line is calculated.**											
				Same as sum of amounts reported on lines 3A through 3D.											

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
4	**Recoveries of Prior-Year Obligations**														8
4A	**Actual**														
4A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
4A	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
4B	**Anticipated**														
4B	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	D	E								U	5
5	**Temporarily Not Available Pursuant to Public Law**														
5	Pre	E	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporarily		E		###-###						U	5
5	Pre	E	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E		###-###						U	4
5	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B		###-###						U	4
5	Pre	E	4398	Offsetting Collections Temporarily Precluded from Obligation		E		###-###						U	4
5	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation		B		###-###						U	4
6	**Permanently Not Available**														9
6A	**Cancellations of Expired and No-Year Accounts(-)**														
6A	Pre	E	4350	Canceled Authority		E								U/E	
6B	**Enacted Rescissions (-)**														
6B	Pre	E	4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available"		E		###-###						U	
6B	Pre	E	4383	Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available"		E		###-###						U	
6B	Pre	E	4392	Rescission - New Budget Authority		E		###-###						U	
6B	Pre	E	4393	Rescission - Prior-Year		E		###-###						U	
6C	**Capital Transfers and Redemption of Debt (-)**														
6C	Pre	E	4146	Actual Repayments of Debt, Current-Year Authority		E								U/E	
6C	Pre	E	4147	Actual Repayments of Debt, Prior-Year Balances		E								U/E	
6C	Pre	E	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E								U/E	
6C	Pre	E	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E								U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
6D	**Other Authority Withdrawn (-)**														
6D	Pre	E	4133	Actual Adjustments to Contract Authority		E								U/E	
6D	Pre	E	4135	Contract Authority Liquidated		E	S							U/E	
6D	Pre	E	4143	Actual Reductions to Borrowing Authority		E								U/E	
6D	Pre	E	4391	Adjustments to Indefinite No-Year Authority	C	E								U	
6E	**Pursuant to Public Law (-)**														
6E	Pre	E	4135	Contract Authority Liquidated		E	P	###-###						U/E	
6E	Pre	E	4136	Contract Authority to be Liquidated by Trust Funds		E		###-###						U/E	4
6E	Pre	B	4136	Contract Authority to be Liquidated by Trust Funds		B		###-###						U/E	4
6E	Pre	B	4386	Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available"		E		###-###						U/E	
6E	Pre	E	4396	Authority Permanently Unavailable for Obligation Pursuant to Public Law		E		###-###						U/E	
6F	**Anticipated for the Rest of the Year (-)**														
6F	Pre	E	4034	Anticipated Adjustments to Contract Authority		E								U	5
6F	Pre	E	4044	Anticipated Reductions to Borrowing Authority		E								U	5
6F	Pre	E	4047	Anticipated Transfers to Treasury		E								U	5
7	**Total Budgetary**			**This line is calculated.**											
	Resources			**Same as sum of amounts reported on lines 1, 2, 3E and 4 through 6.**											
Status of Budgetary Resources															
8	**Obligations Incurred:**														
8A	**Direct**														10
8A1	**Category A**														
8A1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			A		D			U/E	4
8A1	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			A		D			U/E	4
8A1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		D			U/E	4
8A1	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			A		D			U/E	4
8A1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A		D			U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8A1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A		D			U/E	
8A1	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			A		D			U/E	4
8A1	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			A		D			U/E	4
8A1	Pre	E	4902	Delivered Orders - Obligations, Paid		E			A		D			U/E	
8A1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A		D			U/E	
8A1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A		D			U/E	
8A2	**Category B**														
8A2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			B	####	D			U/E	4
8A2	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			B	####	D			U/E	4
8A2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			B	####	D			U/E	4
8A2	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			B	####	D			U/E	4
8A2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	####	D			U/E	
8A2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	####	D			U/E	
8A2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			B	####	D			U/E	4
8A2	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			B	####	D			U/E	4
8A2	Pre	E	4902	Delivered Orders - Obligations, Paid		E			B	####	D			U/E	
8A2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	####	D			U/E	
8A2	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	####	D			U/E	
8A3	**Exempt From Apportionment**														
8A3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			C		D			U/E	4
8A3	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			C		D			U/E	4
8A3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E	
8A3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	Pre	E	4902	Delivered Orders - Obligations, Paid		E			C		D			U/E	
8A3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		D			U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8A3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		D			U/E	
8B	**Reimbursable**														11
8B1	**Category A**														
8B1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			A		R			U/E	4
8B1	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			A		R			U/E	4
8B1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		R			U/E	4
8B1	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			A		R			U/E	4
8B1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A		R			U/E	
8B1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A		R			U/E	
8B1	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			A		R			U/E	4
8B1	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			A		R			U/E	4
8B1	Pre	E	4902	Delivered Orders - Obligations, Paid		E			A		R			U/E	
8B1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A		R			U/E	
8B1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A		R			U/E	
8B2	**Category B**														
8B2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			B	####	R			U/E	4
8B2	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			B	####	R			U/E	4
8B2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			B	####	R			U/E	4
8B2	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			B	####	R			U/E	4
8B2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	####	R			U/E	
8B2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	####	R			U/E	
8B2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			B	####	R			U/E	4
8B2	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			B	####	R			U/E	4
8B2	Pre	E	4902	Delivered Orders - Obligations, Paid		E			B	####	R			U/E	
8B2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	####	R			U/E	
8B2	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	####	R			U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8B3	**Exempt From Apportionment**														
8B3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			C		R			U/E	4
8B3	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			C		R			U/E	4
8B3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	
8B3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	Pre	E	4902	Delivered Orders - Obligations, Paid		E			C		R			U/E	
8B3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		R			U/E	
8C	**Subtotal**			**This line is calculated.**											
				Same as sum of amounts reported on lines 8A through 8B.											
9	**Unobligated Balance:**														
9A	**Apportioned**														12
9A1	**Balance, Currently Available**														
9A1	Pre	E	4510	Apportionments		E						A		U	
9A1	Pre	E	4610	Allotments - Realized Resources		E								U	
9A1	Pre	E	4700	Commitments		E								U	
9A2	**Anticipated (+ or -)**														
9A2	Pre	E	4590	Apportionments Unavailable - Anticipated Resources		E								U	5
9B	**Exempt From Apportionment**														
9B	Pre	E	4620	Unobligated Funds Not Subject to Apportionment		E								U	
9C	**Other Available**														
9C				Use only with prior OMB approval.											

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
10	**Unobligated Balance Not Available**														13
10A	**Apportioned For Subsequent Periods**														
10A	Pre	E	4510	Apportionments		E						S		U	
10B	**Deferred**														
10B	Pre	E	4430	Unapportioned Authority - OMB Deferral		E								U	
10C	**Withheld Pending Rescission**														
10C	Pre	E	4420	Unapportioned Authority - Pending Rescission		E								U	
10D	**Other**														
10D	Pre	E	4060	Anticipated Collections from Non-Federal Sources	C	E								U	5
10D	Pre	E	4070	Anticipated Collections from Federal Sources	C	E								U	5
10D	Pre	E	4210	Anticipated Reimbursements and Other Income	C	E								U	5
10D	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	C	E								U	5
10D	Pre	E	4450	Unapportioned Authority		E								U	
10D	Pre	E	4630	Funds Not Available for Commitment/Obligation		E								U	
10D	Pre	E	4650	Allotments - Expired Authority		E								E	
11	**Total Status of**			**This line is calculated.**											
	Budgetary Resources			**Same as sum of amounts reported on lines 8 through 10.**											
Relationship of Obligations to Outlays:															
12	**Obligated Balance, Net, Beginning of Period**														
12	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E/F	U/E	
12	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E/F	U/E	
12	Pre	B	4281	Actual Program Fund Subsidy Receivable		B								U/E	
12	Pre	B	4283	Interest Receivable from Treasury		B								U/E	
12	Pre	B	4285	Receivable from the Liquidating Fund		B								U/E	
12	Pre	B	4286	Receivable from the Financing Fund		B								U/E	
12	Pre	B	4287	Other Federal Receivables		B								U/E	
12	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
12	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B								U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
13	**Obligated Balance Transferred, Net (+ or -)**														
13	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
13	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14	**Obligated Balance, Net, End of Period:**														
14A	**Accounts Receivable(-)**														
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							E/F	U/E	
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable		E								U/E	
14A	Pre	E	4283	Interest Receivable from Treasury		E								U/E	
14A	Pre	E	4285	Receivable from the Liquidating Fund		E								U/E	
14A	Pre	E	4286	Receivable from the Financing Fund		E								U/E	
14A	Pre	E	4287	Other Federal Receivables		E								U/E	
14B	**Unfilled Customer Orders from Federal Sources (-)**														
14B	Pre	E	4221	Unfilled Customer Orders Without Advance		E							E/F	U/E	13
14C	**Undelivered Orders (+)**														
14C	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E								U/E	
14C	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
14C	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								U/E	
14D	**Accounts Payable (+)**														
14D	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E								U/E	
14D	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
14D	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
15	**Outlays:**														
15A	**Disbursements (+)**														
15A	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E								U/E	4
15A	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B								U/E	4
15A	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	
15A	Pre	E	4902	Delivered Orders - Obligations, Paid		E								U/E	
15A	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								U/E	
15B	**Collections (-)**														
15B	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections		E								U/E	
15B	Pre	E	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
15B	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	4,13
15B	Pre	E	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
15B	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
15B	Pre	E	4260	Actual Collections of "governmental-type" Fees		E								U/E	
15B	Pre	E	4261	Actual Collections of Business-Type Fees		E								U/E	
15B	Pre	E	4262	Actual Collection of Loan Principal		E								U/E	
15B	Pre	E	4263	Actual Collection of Loan Interest		E								U/E	
15B	Pre	E	4264	Actual Collection of Rent		E								U/E	
15B	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		E								U/E	
15B	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		E								U/E	
15B	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources		E								U/E	
15B	Pre	E	4271	Actual Program Fund Subsidy Collected		E								U/E	
15B	Pre	E	4273	Interest Collected from Treasury		E								U/E	
15B	Pre	E	4275	Actual Collections from Liquidating Fund		E								U/E	
15B	Pre	E	4276	Actual Collections from Financing Fund		E								U/E	
15B	Pre	E	4277	Other Actual Collections - Federal		E								U/E	
15B	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
15B	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
15C	**Subtotal**			**This line is calculated.**											
				Same as sum of amounts reported on lines 15A through 15B.											

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2003 Reporting

					USSGL Account Attributes/2										
Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
16	**Less: Offsetting Receipts**														16
16	Pre	E	5100	Revenue from Goods Sold											15
16	Pre	E	5109	Contra Revenue for Goods Sold											15
16	Pre	E	5200	Revenue from Services Provided											15
16	Pre	E	5209	Contra Revenue for Services Provided											15
16	Pre	E	5310	Interest Revenue											15
16	Pre	E	5319	Contra Revenue for Interest											15
16	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue											15
16	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees											15
16	Pre	E	5400	Benefit Program Revenue											15
16	Pre	E	5409	Contra Revenue for Benefit Program Revenue											15
16	Pre	E	5500	Insurance and Guarantee Premium Revenue											15
16	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	Pre	E	5600	Donated Revenue - Financial Resources											15
16	Pre	E	5609	Contra Revenue for Donations - Financial Resources											15
16	Pre	E	5800	Tax Revenues Collected											15
16	Pre	E	5801	Tax Revenue Accrual Adjustment											15
16	Pre	E	5809	Contra Revenue for Taxes											15
16	Pre	E	5890	Tax Revenue Refunds											15
16	Pre	E	5900	Other Revenue											15
16	Pre	E	5909	Contra Revenue for Other Revenue											15
17	**Net Outlays**			**This line is calculated.**											
				Same as sum of amounts reported on lines 15C through 16.											16

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ This is a crosswalk from the USSGL to both the SF 133 and the SBR. Information on the SBR should be consistent with budget execution information reported on the Report on Budget Execution and Budgetary Resources (SF 133). The SBR should include a separate column for non-budgetary Credit Program Financing Accounts.

2/ Use USSGL budgetary attributes that are used for FACTS II Reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "FY 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133: Report on Budget Execution and Budgetary Resources line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Zero for yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650 and 4620.

7/ SF 133 lines 3D1 and 3D2 are all rolled up to one on line 3D of the SBR.

8/ SF 133 lines 4A and 4B are all rolled up to one on line 4 of the SBR.

9/ SF 133 lines 6A, 6B, 6C, 6D, 6E and 6F are all rolled up to one on line 6 of the SBR.

10/ SF 133 lines 8A1, 8A2 and 8A3 are all rolled up to one on line 8A of the SBR.

11/ SF 133 lines 8B1, 8B2 and 8B3 are all rolled up to one on line 8B of the SBR.

12/ SF 133 lines 9A1 and 9A2 are all rolled up to one on line 9A of the SBR.

13/ SF 133 lines 10A, 10B, 10C and 10D are all rolled up to one on line 10 of the SBR.

14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

15/ Must agree with line 4 on the Statement of Financing. This should equal deposits to Treasury that are reported on SF 224, SF 1219 and SF 1220. Excludes amounts related to the change in receivables. Revenue collected and distributed in offsetting receipt accounts only.

16/ Lines 3E, 15C, 16 and 17 are not included on the SF133, but are on the Statement of Budgetary Resources.

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FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2003 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
	For all Unexpended Balances:							
1		**Treasury Appropriation Fund Symbol**						
2		**Preclosing Unexpended Balance - Treasury Supplied**						
3		N/A						
4		**Unobligated and Obligated Balance Withdrawn/Canceled**						
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
5		**Postclosing Unexpended Balance**						
5		1010	Fund Balance With Treasury	E				
6		**Other Authorizations**						
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:							
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E				2
6	911	1621	Discount on Securities Other Than Public Debt Securities	E				2,3
	For Treasury Appropriation Fund Symbols With Imprest Funds:							
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:							
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:							
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E				2
	For Treasury Appropriation Fund Symbols With Investments in Agency Securities:							
6	972	1620	Investments in Securities Other Than Public Debt Securities	E				2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2003 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Borrowing Authority - Treasury Supplied**						
3		**Increases and Rescissions**						
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Actual Reductions to Borrowing Authority	E		T		2
3	962	4143	Actual Reductions to Borrowing Authority	E		P		2
3	951	4392	Rescission - New Budget Authority	E	B	T		2
3	962	4392	Rescission - New Budget Authority	E	B	P		2
3	951	4393	Rescission - Prior-Year	E	B	T		2
3	962	4393	Rescission - Prior-Year	E	B	P		2
4		**Borrowings**						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5		N/A						
	CALC (2 +/- 3 - 4) Also Equals:							
6		**Balance**						
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Actual Reductions to Borrowing Authority	E		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2
6	951	4392	Rescission - New Budget Authority	E	B	T		2
6	962	4392	Rescission - New Budget Authority	E	B	P		2
6	951	4393	Rescission - Prior-Year	E	B	T		2
6	962	4393	Rescission - Prior-Year	E	B	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2003 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Borrowing Authority - Treasury Supplied**						
3		**Increases**						
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
4		**Borrowings**						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5		**Adjustments**						
5	951	4143	Actual Reductions to Borrowing Authority	E		T		2
5	962	4143	Actual Reductions to Borrowing Authority	E		P		2
	CALC (2 + 3 - 4 - 5) Also Equals:							
6		**Balance**						
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Actual Reductions to Borrowing Authority	E		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2003 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Contract Authority - Treasury Supplied**						
3		**New Contract Authority**						
3	941	4131	Current-Year Contract Authority Realized	E				2
4		**Appropriations to Liquidate**						
4	941	4135	Contract Authority Liquidated	E	P			2
5		**Writeoffs, Restorations, or Adjustments**						
5	941	4133	Actual Adjustments to Contract Authority	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Rescission - New Budget Authority	E	C			2
5	941	4393	Rescission - Prior-Year	E	C			2
	CALC (2 + 3 - 4 +/- 5) Also Equals:							
6		**Balance of Unfunded Contract Authority**						
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Actual Adjustments to Contract Authority	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4139	Contract Authority Carried Forward	B				2
6	941	4392	Rescission - New Budget Authority	E	C			2
6	941	4393	Rescission - Prior-Year	E	C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2003 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Contract Authority - Treasury Supplied**						
3		**New Contract Authority**						
3	941	4131	Current-Year Contract Authority Realized	E				2
4		**Appropriations to Liquidate**						
4	941	4135	Contract Authority Liquidated	E	P			2
5		**Writeoffs, Restorations, or Adjustments**						
5	941	4133	Actual Adjustments to Contract Authority	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
	CALC (2 + 3 - 4 - 5) Also Equals:							
6		**Balance of Unfunded Contract Authority**						
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Actual Adjustments to Contract Authority	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4139	Contract Authority Carried Forward	B				2

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2003 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
	For all Treasury Appropriation Fund Symbols:							
7		**Reimbursements Earned and Refunds**						
7		4123	Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS - Receivable - Rescinded	E				
7		4126	Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS - Receivable	E				
7		4137	Transfers of Contract Authority	E				
7		4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	E				
7		4168	Allocations of Realized Authority - Not to Be Transferred from Invested Balances - Rescinded	E				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F	
7		4281	Actual Program Fund Subsidy Receivable	E				
7		4283	Interest Receivable from Treasury	E				
7		4285	Receivable from the Liquidating Fund	E				
7		4286	Receivable from the Financing Fund	E				
7		4287	Other Federal Receivables	E				
8		**Unfilled Customer Orders**						
8		4221	Unfilled Customer Orders Without Advance	E			E/F	
9		**Undelivered Orders and Contracts**						
9		4801	Undelivered Orders - Obligations, Unpaid	E				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				
10		**Accounts Payable and Other Liabilities**						
10		4124	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded	E				
10		4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	E				
10		4901	Delivered Orders - Obligations, Unpaid	E				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				
	CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:							

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2003 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
11		**Unobligated Balance**						
11		4157	Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	E				
11		4158	Auth. Made Avail. from Offsetting Collections Balances Previously Precluded from Obligation	E				
11		4382	Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as Available	E				
11		4383	Rescission - Prior Year - Special and Trust TAFS Designated by Treasury as Available	E				
11		4386	Auth. Perm. Unvail for Obligation Pursuant P.L. - Special/Trust TAFS Desig. by Treasury as Available	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				
11		4397	Receipts and Appropriations Temporarily Precluded from Obligation	E				
11		4398	Offsetting Collections Temporarily Precluded from Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Not Subject to Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments	E				

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2003 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and include the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority to Borrow from the Treasury
962	Authority to Borrow from the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ While Federal agencies may have NonFederal investments, FACTS II will report only Federal investments.

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

Balance Sheet for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E/O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E/O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	E	1325	Taxes Receivable	F	E		
3	Post	E	1329	Allowance for Loss on Taxes Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E/O		
3	Post	E	1340	Interest Receivable	F	E/O		
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable

Balance Sheet for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
4 Loans Receivable								
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
5 Other								
5	Post	E	1410	Advances to Others	F	E/O		
5	Post	E	1450	Prepayments	F	E/O		
5	Post	E	1921	Receivable from Appropriations	F*	E		Do not use without permission from Treasury or OMB
5	Post	E	1990	Other Assets	F	E/O		
6 Total Intragovernmental Assets CALC (1..5)								
Assets With the Public								
7 Cash, Foreign Currency and Other Monetary Assets								
7	Post	E	1110	Undeposited Collections	N*	E/O		
7	Post	E	1120	Imprest Funds	N*	E/O		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E/O		
7	Post	E	1195	Other Monetary Assets	N*	E/O		
7	Post	E	1200	Foreign Currency	N*	E/O		
7	Post	E	1531	Seized Monetary Instruments	N*	O		
7	Post	E	1532	Seized Cash Deposited	N*	O		
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		

Balance Sheet for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E/O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
10 Taxes Receivable								
10	Post	E	1325	Taxes Receivable	N	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N	O		
11 Loans Receivable and Related Foreclosed Property								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
12 Inventory and Related Property								
12	Post	E	1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable, and Obsolete		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		

Balance Sheet for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
Assets With the Public								
13 General Property, Plant, and Equipment								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	E		
14 Other								
14	Post	E	1410	Advances to Others	N	E/O		
14	Post	E	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		

Balance Sheet for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
15 Total Assets				CALC (6..14)				
Intragovernmental Liabilities								
16 Accounts Payable								
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	Related to accounts payable
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C	
17 Debt								
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	E	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	F		C	
17	Post	E	2540	Participation Certificates	F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		U	
18	Post	E	2310	Advances from Others	F		C	
18	Post	E	2320	Deferred Credits	F		C/U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
18	Post	E	2920	Contingent Liabilities	F		C/U	
18	Post	E	2940	Capital Lease Liability	F		C/U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
18	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C/U	
19 Total Intragovernmental Liabilities				CALC (16..18)				

Balance Sheet for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Liabilities With the Public								
20 Accounts Payable								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
21 Loan Guarantee Liability								
21	Post	E	2180	Loan Guarantee Liability	N*		C	
22 Debt Held by the Public								
22	Post	E	2140	Accrued Interest Payable	N		C/U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	N		C/U	
22	Post	E	2540	Participation Certificates	N		C/U	
22	Post	E	2590	Other Debt	N		C/U	
23 Federal Employee and Veterans Benefits								
23	Post	E	2610	Actuarial Pension Liability	N*		C/U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C/U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C/U	
23	Post	E	2650	Actuarial FECA Liability	N*		C/U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U	
24 Environmental Cleanup and Disposal Costs								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C/U	
25 Benefits Due and Payable								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C/U	
26 Other Liabilities With the Public								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C/U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		U	
26	Post	E	2310	Advances from Others	N		C	
26	Post	E	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N		C/U	
26	Post	E	2940	Capital Lease Liability	N		C/U	
26	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C/U	

Balance Sheet for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
27 Total Liabilities				CALC (19..26)				
28 Commitments and Contingencies (Note 16)								
Net Position								
29 Unexpended Appropriations								
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30 Cumulative Results of Operations								
30	Post	E	3310	Cumulative Results of Operations				
31 Total Net Position				CALC (29+30)				
32 Total Liabilities/Net Position				CALC (27+31)				

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
* By definition, this USSGL account can only have this USSGL account attribute domain.

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Statement of Net Cost for Fiscal 2003 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Federal/ /2 NonFederal**	**Exchange/ Nonexch.**	**Cust/ Noncust.**	**Additional Information Required**
Program Costs:								
Program A:								
Intragovernmental Gross Costs								
1	**Intragovernmental**							
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expense on Borrowing from the Bureau of the Public Debt and/or the Federal Financing Bank	F			Production
1	Pre	E	6310	Interest Expense on Borrowing from the Bureau of the Public Debt and/or the Federal Financing Bank	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7110	Gains on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7180	Unrealized Gains	F	X		Production, Nonproduction
1	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
1	Pre	E	7210	Losses on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Less: Intragovernmental Earned Revenues								
2	Pre	E	5100	Revenue from Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue from Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue	F	X	A	

Statement of Net Cost for Fiscal 2003 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Federal/ /2 NonFederal**	**Exchange/ Nonexch.**	**Cust/ Noncust.**	**Additional Information Required**
2	Pre	E	5319	Contra Revenue for Interest	F	X	A	
2	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	F	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	F	X	A	
2	Pre	E	5400	Benefit Program Revenue	F	X*		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X*		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5900	Other Revenue	F	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
3 Intragovernmental Net Costs								
3			CALC (1 - 2)					
Gross Costs With the Public								
4	**With the Public**							
4	Pre	E	6100	Operating Expenses/Program Costs	N			Production
4	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
4	Pre	E	6320	Interest Expenses on Securities	N			Production
4	Pre	E	6330	Other Interest Expenses	N			Production
4	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
4	Pre	E	6500	Cost of Goods Sold	N			Production
4	Pre	E	6600	Applied Overhead	N			Production
4	Pre	E	6610	Cost Capitalization Offset	N			Production
4	Pre	E	6710	Depreciation, Amortization and Depletion	N			Production
4	Pre	E	6720	Bad Debt Expense	N			Production
4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
4	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4	Pre	E	7110	Gains on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7180	Unrealized Gains	N	X		Production, Nonproduction
4	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
4	Pre	E	7210	Losses on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7280	Unrealized Losses	N	X		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction

Statement of Net Cost for Fiscal 2003 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Federal/ /2 NonFederal**	**Exchange/ Nonexch.**	**Cust/ Noncust.**	**Additional Information Required**
4	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
5	**Less: Earned Revenues**							
5	Pre	E	5100	Revenue from Goods Sold	N	X*		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue from Services Provided	N	X*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue	N	X	A	
5	Pre	E	5319	Contra Revenue for Interest	N	X	A	
5	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	N	X	A	
5	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	N	X	A	
5	Pre	E	5400	Benefit Program Revenue	N	X*		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X*		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5900	Other Revenue	N	X		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	X		
6 Net Costs With the Public								
6			CALC (4 - 5)					
7 Total Net Costs								
7			CALC (3 + 6)					
8 Costs Not Assigned to Programs								
8	Pre	E	6400	Benefit Expense				Nonproduction. Cost not assigned to programs.
8	Pre	E	6800	Future Funded Expenses				Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)				Nonproduction. Cost not assigned to programs.
8	Pre	E	6900	Nonproduction Costs				Nonproduction. Cost not assigned to programs.
8	Pre	E	7110	Gains on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.

Statement of Net Cost for Fiscal 2003 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Federal/ /2 NonFederal**	**Exchange/ Nonexch.**	**Cust/ Noncust.**	**Additional Information Required**
8	Pre	E	7180	Unrealized Gains		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7190	Other Gains		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability				Nonproduction. Cost not assigned to programs.
9 Less: Earned Revenues Not Attributed to Programs								
9	Pre	E	5310	Interest Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest		X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue		X		Exchange revenue not attributable to programs.
10 Net Cost of Operations								
10			CALC (7 + 8 - 9)					

* By definition, this USSGL account can only have this USSGL attribute domain.

Footnotes:

1 - Use attribute domains as provided in Section IV, page 4.

2 - The USSGL account attributes F & N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a Non Federal trading partner (N).

Statement of Changes in Net Position for Fiscal 2003 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	**Unexp. Approp.**	**Line No.**	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Exch./ Nonexch.**	**Custodial/ Noncust.**	**Additional Information Required**
		1	**Beginning Balances**						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			
X		1	Pre	B	3310	Cumulative Results of Operations			
		2	**Prior-Period Adjustments (+/-)**						
X		2	Pre	E	7400	Prior-Period Adjustments			
	X	2	Pre	E	3109	Unexpended Appropriations - "Prior-Period Adjustments"			
		3	**Beginning Balances, As Adjusted**						
X	X	3			CALC (1..2)				
		Budgetary Financing Sources:							
		4	**Appropriations Received**						
	X	4	Pre	E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special
		5	**Appropriations Transferred-In/Out (+/-)**						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
		6	**Other Adjustments (Rescissions, etc.) (-)**						
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Decreases /Credit - Increases
		7	**Appropriations Used**						
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases

Statement of Changes in Net Position for Fiscal 2003 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		8	**Non-Exchange Revenue**						
X		8	Pre	E	5310	Interest Revenue	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest	T	A	
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A	
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	
X		8	Pre	E	5800	Tax Revenues Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenues Refunded	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	
		9	**Donations and Forfeitures of Cash and Cash Equivalents**						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
		10	**Transfers-In/Out Without Reimbursement (+/-)**						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			

Statement of Changes in Net Position for Fiscal 2003 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	**Other Budgetary Financing Sources**						
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets	T		Budgetary
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary
X		11	Pre	E	7190	Other Gains	T		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary
X		11	Pre	E	7290	Other Losses	T		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
		Other Financing Sources:							
		12	**Donations and Forfeitures of Property**						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
		13	**Transfers-in/out Without Reimbursement (+/-)**						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			

Statement of Changes in Net Position for Fiscal 2003 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	**Unexp. Approp.**	**Line No.**	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Exch./ Nonexch.**	**Custodial/ Noncust.**	**Additional Information Required**
		14	**Imputed Financing From Costs Absorbed by Others**						
X		14	Pre	E	5780	Imputed Financing Sources			
		15	**Other (+/-)**						
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	7110	Gains on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.
		16	**Total Financing Sources**						
X		16		CALC (6..15)					
	X	16		CALC (4..7)					
X		**17**	**Net Cost of Operations (+/-)**						
		18	**Ending Balances**						
X		18		CALC ((3+16) -17)					Should equal the ending amount reported as net position on the balance sheet.
	X	18		CALC (3 + 16)					Should equal the ending amount reported as net position on the balance sheet.

* By definition, this USSGL account can only have this USSGL attribute domain.

Footnote:

1 - Use attribute domains as provided in Section IV, page 4.

Statement of Financing for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1	**Obligations Incurred *(Must = SBR line 8)***						
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2	**Less: Spending Authority From Offsetting Collections and Recoveries *(Must = SBR line 3, 4)***						
2	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collection of Business-Type Fees			
2	Pre	E	4262	Actual Collection of Loan Principal			
2	Pre	E	4263	Actual Collection of Loan Interest			
2	Pre	E	4264	Actual Collection of Rent			
2	Pre	E	4265	Actual Collections from Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected from Treasury			
2	Pre	E	4275	Actual Collections from Liquidating Fund			
2	Pre	E	4276	Actual Collections from Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable from Treasury			
2	Pre	E-B	4285	Receivable from the Liquidating Fund			
2	Pre	E-B	4286	Receivable from the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

Statement of Financing for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
3	**Obligations Net of Offsetting Collections and Recoveries**						
3			CALC (1 - 2)				
4	**Less: Offsetting Receipts** ***(Must = SBR line 16)***						**Should equal deposits to Treasury on SF224, SF1219 and SF1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.**
4	Pre	E	5100	Revenue from Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue from Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue			
4	Pre	E	5319	Contra Revenue for Interest			
4	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5800	Tax Revenues Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenue Refunds			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
5	**Net Obligations**						
5			CALC (3 - 4)				

Statement of Financing for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
Other Resources							
6	**Donations and Forfeitures of Property** ***(Must = CNP line 12)***						
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
7	**Transfers In/Out Without Reimbursement (+/-)** ***(Must = CNP line 13)***						
7	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	**Imputed Financing From Costs Absorbed by Others** ***(Must = CNP line 14)***						
8	Pre	E	5780	Imputed Financing Sources			
9	**Other Resources (+/-)** ***(Must = CNP line 15)***						
9	Pre	E	5790	Other Financing Sources			No budgetary impact
9	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact
9	Pre	E	5900	Other Revenue		T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		T	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses		T	No budgetary impact.
9	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.
10	**Net Other Resources Used to Finance Activities**						
			CALC (6...9)				
11	***Total Resources Used to Finance Activities***						
			CALC (5+10)				
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12	**Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided**						

Statement of Financing for Fiscal 2003 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
13	**Resources That Fund Expenses Recognized in Prior Periods**						
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
-OR-							
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
	13* Comment: The collection of vendor overpayments may be reported as a resource that does						
	not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments						
	may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase						
	to USSGL account 6790 recorded when the collection is received.						
13^	Pre	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation			Credit reform loans
-OR-							
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.

Statement of Financing for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OR-						
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
	13^ Comment: If "financing sources that fund costs of prior periods" cannot be derived from the change						
	in the unfunded liabilities, an optional method is to record a decrease to future funded expenses,						
	USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported						
	as financing sources that fund costs of prior periods.						
14	**Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations**						
14A	**Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy**						
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform
14A	Pre	E	4261	Actual Collection of Business-Type Fees			Credit reform
14A	Pre	E	4262	Actual Collection of Loan Principal			Credit reform
14A	Pre	E	4264	Actual Collection of Rent			Credit reform
14A	Pre	E	4265	Actual Collections from Sale of Foreclosed Property			Credit reform
14A	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4271	Actual Program Fund Subsidy Collected			Credit reform
14A	Pre	E	4275	Actual Collections from Liquidating Fund			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4277	Other Actual Collections - Federal			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform
14A	Pre	E-B	4285	Receivable from the Liquidating Fund			Credit reform
14A	Pre	E-B	4286	Receivable from the Financing Fund			Credit reform
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform

Statement of Financing for Fiscal 2003 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
14B	**Other**						**Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.**
14B	Pre	E	5100	Revenue from Goods Sold		T	
14B	Pre	E	5109	Contra Revenue for Goods Sold		T	
14B	Pre	E	5200	Revenue from Services Provided		T	
14B	Pre	E	5209	Contra Revenue for Services Provided		T	
14B	Pre	E	5310	Interest Revenue		T	
14B	Pre	E	5319	Contra Revenue for Interest		T	
14B	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5800	Tax Revenues Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenue Refunds		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15	**Resources That Finance the Acquisition of Assets or Liquidation of Liabilities (+/-)**						
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete			
15	Pre	E-B	1521	Inventory Purchased for Resale			
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			
15	Pre	E-B	1523	Inventory Held for Repair			
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			
15	Pre	E-B	1525	Inventory - Raw Materials			
15	Pre	E-B	1526	Inventory - Work-in-Process			
15	Pre	E-B	1527	Inventory - Finished Goods			
15	Pre	E-B	1529	Inventory - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			
15	Pre	E-B	1569	Commodities - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			
15	Pre	E-B	1572	Stockpile Materials Held for Sale			
15	Pre	E-B	1591	Other Related Property			
15	Pre	E-B	1599	Other Related Property - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			

Statement of Financing for Fiscal 2003 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
15	Pre	E-B	1712	Improvements to Land			
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			
15	Pre	E-B	1730	Buildings, Improvements and Renovations			
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements and Renovations			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1750	Equipment			
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1830	Internal-Use Software			
15	Pre	E-B	1832	Internal-Use Software in Development			
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1840	Other Natural Resources			
15	Pre	E-B	1849	Allowance for Depletion			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1890	Other General Property, Plant and Equipment			
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant and Equipment			Use to adjust book value of assets upon disposition.
	Comment: If "resources that finance the acquisition of assets or liquidation of liabilities" related to						
	inventory and property, plant and equipment on line 15 (USSGL accounts 1511...1899) cannot be						
	derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions						
	that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of						
	assets or liquidation of liabilities" related to inventory and property, plant and equipment include purchases						
	net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed						
	of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to						
	accumulate the amounts needed from these transactions in an agency-defined memorandum						
	account (9000 series).						
	Note that other asset transactions that have yet to be identified may affect this line.						
	Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is						
	recognized, two options exist for reporting the loss on the Statement of Financing. The first						

Statement of Financing for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
	option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation						
	of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28).						
	The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on						
	line 15, include the book value of the asset less the loss. The second option is addressed in the "Special						
	Edition" of the "FASAB News," dated August 1998, updated March 1999.						
15	Pre	E-B	1310	Accounts Receivable			
15	Pre	E-B	1350	Loans Receivable			Noncredit reform
15	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing account/liquidating account
	Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions						
	yet to be identified may also affect this line.						
	Comment: Transactions for non-Government securities have not been completed. Changes to line 15						
	may be necessary once the transactions are completed.						
16	**Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations**						
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	7400	Prior-Period Adjustments			Related to prior year revenue or expenses.
	Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL						
	account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed and only						
	those relating to an asset reported in "Resources Used to Finance Items not Part of the Net Cost of Operations"						
	should be included on this line.						

Statement of Financing for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
17	***Total Resources Used to Finance Items Not Part of the Net Cost of Operations***						
			CALC (12...16)				
18	***Total Resources Used to Finance the Net Cost of Operations***						
			CALC (11-17)				
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:							
Components Requiring or Generating Resources in Future Periods:							
19	**Increase in Annual Leave Liability**						
19*	Pre	E-B	2220	Unfunded Leave			If net increase
	-OR-						
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
20	**Increase in Environmental and Disposal Liability**						
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OR-						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
21	**Upward/Downward Reestimates of Credit Subsidy Expense (+/-)**						
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
	-OR-						
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OR-						
21*	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform. Upward subsidy reestimate.
22	**Increase in Exchange Revenue Receivable from the Public** ***(Previous SOF 1F partial)***						
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases)

Statement of Financing for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
22	Pre	E-B	1340	Interest Receivable		X	(Increases)
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(Increases)
23	**Other (+/-)**						
23*	Pre	E	7400	Prior-Period Adjustments			Use if related to an increase in a liability reported in Section 4.
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
	19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if						
	a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses,"						
	and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year						
	Budget Authority (Unobligated)."						
24	**Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods**						
24			CALC (19…23)				
Components Not Requiring or Generating Resources:							
25	**Depreciation and Amortization**						
25	Pre	E	6710	Depreciation, Amortization and Depletion			

Statement of Financing for Fiscal 2003 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Account	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed	Exch./ Nonexch.	Additional Information Required
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E-B	1623	Amortization of Premium and Discount on Securities Other Than Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt		X	Subtract net debit balance. Add net credit balance.
26	**Revaluation of Assets or Liabilities (+/-)**						
26	Pre	E	7110	Gains on Disposition of Assets			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
26	Pre	E	7180	Unrealized Gains		X	
26	Pre	E	7190	Other Gains		X	Revaluation of assets. Related to Statement of Net Cost
26	Pre	E	7210	Losses on Disposition of Assets			Related to Statement of Net Cost
26	Pre	E	7280	Unrealized Losses		X	Related to Statement of Net Cost
26	Pre	E	7290	Other Losses		X	Revaluation of assets
27	**Other (+/-)**						
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform
27	Pre	E	6500	Cost of Goods Sold			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
27	Pre	E	7300	Extraordinary Items			
	27* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.						
28	**Total Components of Net Cost of Operations That Will Not Require or Generate Resources**						
			CALC (25...27)				
29	***Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period***						
			CALC(24 + 28)				
30	***Net Cost of Operations***						
			CALC (18 + 29)				

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

* By definition, this USSGL account can only have this attribute domain.

Footnote:

1 - Use attribute domains as provided in Section IV, page 4.

Shaded attributes are not applicable for budgetary accounts.

Statement of Custodial Activity for Fiscal 2003 Reporting

USSGL Account				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No	Trial Bal	Acct No	USSGL Account Title	Cust/ Noncust	Additional Information Required
Revenue Activity:					
Sources of Cash Collections:					
1	**Individual Income and FICA/SECA Taxes**				
1	E	5800	Tax Revenues Collected	S	
2	**Corporate Income Taxes**				
2	E	5800	Tax Revenues Collected	S	
3	**Excise Taxes**				
3	E	5800	Tax Revenues Collected	S	
4	**Estate and Gift Taxes**				
4	E	5800	Tax Revenues Collected	S	
5	**Federal Unemployment Taxes**				
5	E	5800	Tax Revenues Collected	S	
6	**Custom Duties**				
6	E	5800	Tax Revenues Collected	S	
7	**Miscellaneous**				
7	E	5800	Tax Revenues Collected	S	
7	E	5310	Interest Revenue	S	
7	E	5319	Contra Revenue for Interest	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for loss on Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1340	Interest Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to other revenue. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2003 Reporting

USSGL Account				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No	**Trial Bal**	**Acct No**	**USSGL Account Title**	**Cust/ Noncust**	**Additional Information Required**
8	**Total Cash Collections**				
8		CALC	(1 . . . . 7)		
9	**Accrual Adjustments**				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	**Total Custodial Revenue**			S	
10		CALC	(8 + 9)		
Disposition of Collections:					
11	**Transferred to Others (by Recipient):**				
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
Comment*: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980					
should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.					
12	**(Increase)/Decrease in Amount Yet to be Transferred (+/-)**				
12	E	5991	Accrued Collections for Others	S*	
"Optional Method"					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
13	**Refunds and Other Payments**				
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	**Retained by the Reporting Entity**				
14		CALC	(10 - 11 - 12 - 13)		
If "Optional Method" is used					
14		CALC	(10 - 11 + 12 - 13)		

Statement of Custodial Activity for Fiscal 2003 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
USSGL Account					
Line No	**Trial Bal**	**Acct No**	**USSGL Account Title**	**Cust/ Noncust**	**Additional Information Required**
15	**Net Custodial Activity**				
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero
If "Optional Method" is used					
15		**CALC**	(10 - 11 + 12 - 13 -14)		Must equal zero
Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the					
Statement of Custodial Activity. (See Amendments to OMB 01-09, FASAB Revenue Standard, paragraph 45.)					
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then					
sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB 01-09)					

Footnote

1 Use USSGL account attribute domains as provided in Section IV, page 4.

* By definition, this USSGL account can only have this USSGL acount attribute domain.

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Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
OBLIGATIONS BY PROGRAM ACTIVITY																							
0001 through 0999 Not supported by USSGL.																							
1000 Total new obligations (+)																							
1000	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												U						
1000	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												U						
1000	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U						
1000	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U						
1000	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E												U						
1000	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U						
1000	+	4901	Delivered Orders - Obligations, Unpaid	C	E												U						
1000	-	4901	Delivered Orders - Obligations, Unpaid	C	B												U						
1000	+	4902	Delivered Orders - Obligations, Paid	C	E												U						
1000	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												U						
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												U						
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION																							
2140 Unobligated balance carried forward, start of year																							
2140	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	B												U						
2140	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	C	B												U						
2140	-	4136	Contract Authority to be Liquidated by Trust Funds	C	B												U						
2140	+	4137	Transfers of Contract Authority	D	B												U						
2140	+	4139	Contract Authority Carried Forward	D	B												U						
2140	+	4149	Borrowing Authority Carried Forward	D	B												U						
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B												U						
2140	+	4201	Total Actual Resources - Collected	D	B												U						
2140	+	4221	Unfilled Customer Orders Without Advance	D	B				F/E								U						
2140	+	4222	Unfilled Customer Orders	D	B												U						
2140	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	B												U						
2140	+	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
2140	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	B												U						
2140	+	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	B												U						
2140	+	4283	Interest Receivable from Treasury	D	B												U						
2140	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	B												U						
2140	+	4285	Receivable from the Liquidating Fund	D	B												U						
2140	+	4286	Receivable from the Financing Fund	D	B												U						
2140	+	4287	Other Federal Receivables	D	B												U						
2140	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B												U						
2140	-	4394	Receipts Not Available for Obligation Upon Collection	C	B												U						
2140	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	B												U						
2140	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B												U						
2140	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												U						
2140	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U						
2140	-	4901	Delivered Orders - Obligations, Unpaid	C	B												U						
2200 New budget authority (gross) (+)																							
2200		This line is calculated. Sum of P&F lines 4000 through 6990, excluding subtotals.																					
2210 Resources available from recoveries of prior year obligations (+)																							
2210	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												U						
2210	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												U						
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]																							
2221	-	4176	Allocation Transfers of Prior-Year Balances	C	E								##	####			U	T					
2221	-	4190	Transfers - Prior-Year Balances	C	E								##	####			U	T					
2222 Unobligated balance transferred from other accounts (+) [xx-xxxx]																							
2222	+	4176	Allocation Transfers of Prior-Year Balances	D	E								##	####			U	F					
2222	+	4190	Transfers - Prior-Year Balances	D	E								##	####			U	F					
2240 Capital transfer to general fund (-)																							
2240	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	E												U	T					
2260 Portion applied to repay debt (-)																							
2260	-	4147	Actual Repayments of Debt, Prior-Year Balances	C	E												U	T					

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
2270 Balance of authority to borrow withdrawn (-)																							
2270		This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																					
2275 Balance of contract authority withdrawn (-)																							
2275		This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																					
2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)																							
2380	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E		99-177				D					DEF	U						
2385 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)																							
2385	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E		99-177				M					DEF	U						
2390 Total budgetary resources available for obligation (+)																							
2390		This line is calculated. Sum of P&F lines 21XX or 2199 through 2385, when there are multiple entries on lines 21XX through 2385.																					
2395 Total new obligations (-)																							
2395		This line is calculated. Same as P&F line 1000, with opposite sign.																					
2397 Deficiency (+)																							
2397	+	4450	Unapportioned Authority	C	E												U		D		N		
2397	+	4510	Apportionments	C	E			A									U		D		N		
2397	+	4610	Allotments - Realized Resources	C	E												U		D		N		
2397	+	4620	Unobligated Funds not Subject to Apportionment	C	E												U		D		N		
2397	+	4630	Funds Not Available for Commitment/Obligation	C	E												U		D		N		
2397	+	4700	Commitments	C	E												U		D		N		
2398 Unobligated balance expiring or withdrawn (-)																							
2398	-	4350	Canceled Authority	C	E												U			X	N		
2398	-	4450	Unapportioned Authority	C	E												U				Y		
2398	-	4510	Apportionments	C	E												U				Y		
2398	-	4610	Allotments - Realized Resources	C	E												U				Y		
2398	-	4620	Unobligated Funds not Subject to Apportionment	C	E												U				Y		
2398	-	4630	Funds Not Available for Commitment/Obligation	C	E												U				Y		
2398	-	4700	Commitments	C	E												U				Y		
2440 Unobligated balance carried forward, end of year																							
2440	+	4420	Unapportioned Authority - Pending Rescission	C	E												U				N		
2440	+	4430	Unapportioned Authority - OMB Deferral	C	E												U				N		
2440	+	4450	Unapportioned Authority	C	E												U		X		N		
2440	+	4510	Apportionments	C	E												U		X		N		
2440	+	4610	Allotments - Realized Resources	C	E												U		X		N		
2440	+	4620	Unobligated Funds not Subject to Apportionment	C	E												U		X		N		
2440	+	4630	Funds Not Available for Commitment/Obligation	C	E												U		X		N		
2440	+	4700	Commitments	C	E												U		X		N		

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
NEW BUDGET AUTHORITY (GROSS), DETAIL																							
4000 Appropriation (+)																							
4000	+	4111	Debt Liquidation Appropriations	D	E	P					D/E						U					1/3/4	
4000	+	4112	Deficiency Appropriations	D	E						D/E						U					1/3/4	
4000	+	4115	Loan Subsidy Appropriation - Definite - Current	D	E	P					D/E						U					1/3/4	
4000	+	4116	Entitlement Loan Subsidy Appropriation - Indefinite	D	E	P					D						U					1/3/4	
4000	+	4117	Loan Administrative Expense Appropriation - Definite - Current	D	E	P					D/E						U					1/3/4	
4000	+	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	D	E						D						U					1/3/4	
4000	+	4119	Other Appropriations Realized	D	E	P					D/E				X		U					1/3/4	
4000	+	4121	Loan Subsidy Appropriation - Indefinite - Current	D	E	P					D/E						U					1/3/4	
4000	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					1/3/4	
4000	+	4391	Adjustments To Indefinite No-Year Authority	D	E						D						U					1/3/4	
4020 Appropriation (special fund) (+)																							
4020	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					D						U					2	
4020	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					2	
4020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E						D						U					2	
4020	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B						D						U					2	
4026 Appropriation (trust fund) (+)																							
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					D						U					7/8	
4026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E						D						U					7/8	
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	B						D						U					7/8	
4026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	C	E						D						U					7/8	
4026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	C	B						D						U					7/8	
4026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						D						U					7/8	
4026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	D	E						D						U					7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					7/8	

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
4026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E						D						U					7/8	
4026	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B						D						U					7/8	
4028 Appropriation available from subsequent year (+)																							
4028	+	4119	Other Appropriations Realized	D	E	P					D				F		U						
4029 Appropriation available in prior year (-)																							
4029	-	4119	Other Appropriations Realized	D	E	P					D				P		U						
4035 Appropriation rescinded (-)																							
4035	-	4392	Rescissions - Current-Year	C	E	P					D						U						
4036 Unobligated balance rescinded (-)																							
4036	-	4393	Rescissions - Prior-Year	C	E	P					D						U						
4047 Portion applied to repay debt (-)																							
4047	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	P					D						U	T					
4048 Portion applied to liquidate deficiencies (-)																							
4048	-	4112	Deficiency Appropriations	D	E						D						U						
4049 Portion applied to liquidate contract authority (-)																							
4049	-	4135	Contract Authority Liquidated	C	E	P					D						U						
4049	-	4136	Contract Authority to be Liquidated by Trust Funds	C	E						D						U						
4049	+	4136	Contract Authority to be Liquidated by Trust Funds	C	B						D						U						
4050 Portion of appropriation to liquidate contract authority (-)																							
4050			This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																				
4071-4079 Reduction pursuant to P.L. xxx-xxx (-)																							
4071	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	107-116				D						U						
4072	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	107-117				D						U						
4073	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				D						U						
4074	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	107-87				D						U						
4075	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				D						U						
4076	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				D						U						
4077	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				D						U						
4078	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				D						U						
4079	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	107-74				D						U						
4085 Reduction pursuant to P.L. 99-177 (-)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
4085	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	99-177				D						U						
4100 Transferred to other accounts (-) [xx-xxxx]																							
4100	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	E						D		##	####			U	T					
4100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	B						D		##	####			U	T					
4100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	C	E						D		##	####			U	T					
4100	-	4170	Transfers - Current Year Authority	C	E	P					D		##	####			U	T					
4100	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	P					D		##	####			U	T					
4200 Transferred from other accounts (+) [xx-xxxx]																							
4200	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	E						D		##	####			U	F					
4200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B						D		##	####			U	F					
4200	+	4167	Allocations of Realized Authority - Transferred from Invested Balances	D	E						D		##	####			U	F					
4200	+	4170	Transfers - Current Year Authority	D	E	P					D		##	####			U	F					
4200	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	P					D		##	####			U	F					
4300 Appropriation (total discretionary) (+)																							
4300		This line is calculated. Sum of P&F lines 4000 through 4200.																					
4700 Authority to borrow (+)																							
4700	+	4141	Current-Year Borrowing Authority Realized - Definite	D	E						D						U						
4700	+	4142	Current-Year Borrowing Authority Realized - Indefinite	D	E						D						U						
4700	-	4143	Actual Reductions to Borrowing Authority	C	E						D						U						
4735 Authority to borrow rescinded (+)																							
4735	-	4392	Rescissions - Current-Year	C	E	B					D						U						
4785 Reduction pursuant to P.L. 99-177 (-)																							
4785	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	B	99-177				D						U						
4790 Authority to borrow (total discretionary) (+)																							
4790		This line is calculated. Sum of P&F lines 4700 through 4785.																					
4900 Contract authority (+)																							
4900	+	4131	Current-Year Contract Authority Realized - Definite	D	E						D						U						
4900	+	4132	Current-Year Contract Authority Realized - Indefinite	D	E						D						U						
4900	-	4133	Actual Adjustments to Contract Authority	C	E						D						U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
4935 Contract authority rescinded (-)																							
4935	-	4392	Rescissions - Current-Year	C	E	C					D						U						
4936 Unobligated balance rescinded (-)																							
4936	-	4393	Rescissions - Prior-Year	C	E	C					D						U						
4945 Portion precluded from obligation (limitation on obligations) (-)																							
4945	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	E	C					D						U						
4945	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	B	C					D						U						
4974-4979 Reduction pursuant to P.L. xxx-xxx (-)																							
4974	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	C	107-87				D						U						
4975	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	C	###-###				D						U						
4976	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	C	###-###				D						U						
4977	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	C	###-###				D						U						
4978	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	C	###-###				D						U						
4979	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	C	107-74				D						U						
4985 Reduction pursuant to P.L. 99-177 (-)																							
4985	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	C	99-177				D						U						
4990 Contract authority (total discretionary) (+)																							
4990		This line is calculated. Sum of P&F lines 4900 through 4985.																					
5000 Discretionary Reappropriation (+)																							
5000	+	4150	Reappropriations	D	E						D						U						
5035 Reappropriation rescinded (-)																							
5035	-	4392	Rescissions - Current -Year	C	E	R					D						U						
5085 Reduction pursuant to P.L. 99-177 (-)																							
5085	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	R	99-177				D						U						
5300 Reappropriation (total discretionary) (+)																							
5300		This line is calculated. Sum of P&F lines 5000 through 5085.																					
5500 Advance appropriation (+)																							
5500	+	4111	Debt Liquidation Appropriations	D	E	D					D						U					1/3/4	
5500	+	4115	Loan subsidy appropriation - Definite - Current	D	E	D					D						U					1/3/4	
5500	+	4116	Entitlement Loan subsidy appropriation - Indefinite	D	E	D					D						U					1/3/4	
5500	+	4117	Loan administrative expense appropriation - Definite - Current	D	E	D					D						U					1/3/4	
5500	+	4119	Other appropriation realized	D	E	D					D						U					1/3/4	
5500	+	4121	Loan subsidy appropriation - Indefinite - Current	D	E	D					D						U					1/3/4	

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
5520 Advance appropriation (special fund) (+)																							
5520	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					D						U					2	
5520	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	D	E	D					D						U					2	
5520	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	D	B	D					D						U					2	
5526 Advance appropriation (trust fund) (+)																							
5526	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					D						U					7/8	
5526	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	D	E	D					D						U					7/8	
5526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	D	B	D					D						U					7/8	
5535 Advance appropriation rescinded (-)																							
5535	-	4392	Rescissions - Current -Year	C	E	D					D						U						
5574-5579 Reduction pursuant to P.L. xxx-xxx (-)																							
5574	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	D	107-87				D						U						
5575	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	D	###-###				D						U						
5576	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	D	###-###				D						U						
5577	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	D	###-###				D						U						
5578	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	D	###-###				D						U						
5579	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	D	107-74				D						U						
5585 Reduction pursuant to P.L. 99-177 (-)																							
5585	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	D	99-177				D						U						
5590 Advance appropriation (total discretionary) (+)																							
5590		This line is calculated. Sum of P&F lines 5500 through 5585.																					
6000 Appropriation (+)																							
6000	+	4111	Debt Liquidation Appropriations	D	E	P					M						U					1/3/4	
6000	+	4112	Deficiency Appropriations	D	E						M						U					1/3/4	
6000	+	4115	Loan Subsidy Appropriation - Definite - Current	D	E	P					M						U					1/3/4	
6000	+	4116	Entitlement Loan Subsidy Appropriation - Indefinite	D	E	P					M						U					1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation - Definite - Current	D	E	P					M						U					1/3/4	
6000	+	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	D	E						M						U					1/3/4	
6000	+	4119	Other Appropriations Realized	D	E	P					M						U					1/3/4	

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes														FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6000	+	4121	Loan Subsidy Appropriation - Indefinite - Current	D	E	P					M						U					1/3/4	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	D	E						M						U					1/3/4	
6000	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					1/3/4	
6000	+	4391	Adjustments To Indefinite No-Year Authority	D	E						M						U					1/3/4	
6020 Appropriation (special fund) (+)																							
6020	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					M						U					2	
6020	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					2	
6020	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E						M						U					2	
6020	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B						M						U					2	
6020	-	4394	Receipts Not Available for Obligation Upon Collection	C	E						M						U					2	
6020	+	4394	Receipts Not Available for Obligation Upon Collection	C	B						M						U					2	
6026 Appropriation (trust fund) (+)																							
6026	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					M						U					7/8	
6026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E						M						U					7/8	
6026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	D	B						M						U					7/8	
6026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	C	E						M						U					7/8	
6026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	C	B						M						U					7/8	
6026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E						M						U					7/8	
6026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	C	E						M						U					7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					7/8	
6026	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	E						M						U					7/8	
6026	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	C	B						M						U					7/8	
6026	-	4394	Receipts Not Available for Obligation Upon Collection	C	E						M						U					7/8	

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6026	+	4394	Receipts Not Available for Obligation Upon Collection	C	B						M						U					7/8	
6028 Appropriation (unavailable balances) (+)																							
6028	+	4157	Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation	D	E						M						U						
6035 Appropriation rescinded (-)																							
6035	-	4392	Rescissions - Current-Year	C	E	P					M						U						
6036 Unobligated balance rescinded (-)																							
6036	-	4393	Rescissions - Prior-Year	C	E	P					M						U						
6045 Portion precluded from obligation (-)																							
6045	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	E	P					M						U						
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	B	P					M						U						
6047 Portion applied to repay debt (-)																							
6047	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	P					M						U	T					
6048 Portion applied to liquidate deficiencies (-)																							
6048	-	4112	Deficiency Appropriations	D	E						M						U						
6049 Portion applied to liquidate contract authority (-)																							
6049	-	4135	Contract Authority Liquidated	C	E	P					M						U						
6049	-	4136	Contract Authority to be Liquidated by Trust Funds	C	E						M						U						
6049	+	4136	Contract Authority to be Liquidated by Trust Funds	C	B						M						U						
6053 Portion substituted for borrowing authority (-)																							
6053			This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																				
6074-6079 Reduction pursuant to P.L. xxx-xxx (-)																							
6074	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	107-87				M						U						
6075	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				M						U						
6076	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				M						U						
6077	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				M						U						
6078	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	###-###				M						U						
6079	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	107-74				M						U						
6085 Reduction pursuant to P.L. 99-177 (-)																							
6085	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	P	99-177				M						U						
6100 Transferred to other accounts (-) [xx-xxxx]																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6100	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	E						M		##	####			U	T					
6100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	B						M		##	####			U	T					
6100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	C	E						M		##	####			U	T					
6100	-	4170	Transfers - Current-Year Authority	C	E	P					M		##	####			U	T					
6100	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	P					M		##	####			U	T					
6200 Transferred from other accounts (+) [xx-xxxx]																							
6200	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	E						M		##	####			U	F					
6200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B						M		##	####			U	F					
6200	+	4167	Allocations of Realized Authority - Transferred from Invested Balances	D	E						M		##	####			U	F					
6200	+	4170	Transfers - Current-Year Authority	D	E	P					M		##	####			U	F					
6200	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	P					M		##	####			U	F					
6250 Appropriation (total mandatory) (+)																							
6250		This line is calculated. Sum of P&F lines 6000 through 6200.																					
6300 Reappropriation (+)																							
6300	+	4150	Reappropriations	D	E						M						U						
6335 Reappropriation rescinded (-)																							
6335	-	4392	Rescissions - Current -Year	C	E	R					M						U						
6385 Reduction pursuant to P.L. 99-177 (-)																							
6385	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	R	99-177				M						U						
6390 Reappropriation (total mandatory) (+)																							
6390		This line is calculated. Sum of P&F lines 6300 through 6385.																					
6500 Advance appropriation (+)																							
6500	+	4111	Debt Liquidation Appropriations	D	E	D					M						U					1/3/4	
6500	+	4115	Loan subsidy appropriation - Definite - Current	D	E	D					M						U					1/3/4	
6500	+	4116	Entitlement Loan subsidy appropriation - Indefinite	D	E	D					M						U					1/3/4	
6500	+	4117	Loan administrative expense appropriation - Definite - Current	D	E	D					M						U					1/3/4	
6500	+	4119	Other appropriation realized	D	E	D					M						U					1/3/4	
6500	+	4121	Loan subsidy appropriation - Indefinite - Current	D	E	D					M						U					1/3/4	
6526 Advance appropriation (trust fund) (+)																							
6526	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					M						U					7/8	

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6526	+	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	D	E	D					M						U					7/8	
6526	-	4384	Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available"	D	B	D					M						U					7/8	
6535 Advance appropriation rescinded (-)																							
6535	-	4392	Rescissions - Current -Year	C	E	D					M						U						
6585 Reduction pursuant to P.L. 99-177 (-)																							
6585	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	D	99-177				M						U						
6590 Advance appropriation (total mandatory) (+)																							
6590		This line is calculated. Sum of P&F lines 6500 through 6585.																					
6610 Contract authority (+)																							
6610	+	4131	Current-Year Contract Authority Realized - Definite	D	E						M						U						
6610	+	4132	Current-Year Contract Authority Realized - Indefinite	D	E						M						U						
6610	-	4133	Actual Adjustments to Contract Authority	C	E						M						U						
6635 Contract authority rescinded (-)																							
6635	-	4392	Rescissions - Current-Year	C	E	C					M						U						
6661 Transferred to other accounts (-) [xx-xxxx]																							
6661	-	4137	Transfers of Contract Authority	C	E						M		##	####			U	T					
6661	+	4137	Transfers of Contract Authority	C	B						M		##	####			U	T					
6662 Transferred from other accounts (+) [xx-xxxx]																							
6662	+	4137	Transfers of Contract Authority	D	E						M		##	####			U	F					
6662	-	4137	Transfers of Contract Authority	D	B						M		##	####			U	F					
6685 Reduction pursuant to P.L. 99-177 (-)																							
6685	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	C	99-177				M						U						
6690 Contract authority (total mandatory) (+)																							
6690		This line is calculated. Sum of P&F lines 6610 through 6685.																					
6710 Authority to borrow (+)																							
6710	+	4141	Current-Year Borrowing Authority Realized - Definite	D	E					P/T	M						U						
6710	+	4142	Current-Year Borrowing Authority Realized - Indefinite	D	E					P/T	M						U						
6710	-	4143	Actual Reductions to Borrowing Authority	C	E					P/T	M						U						
6716 Authority to borrow (12 U.S.C. 2281-96) (+)																							
6716	+	4142	Current-Year Borrowing Authority Realized - Indefinite	D	E					F	M						U						
6716	-	4143	Actual Reductions to Borrowing Authority	C	E					F	M						U						
6735 Authority to borrow rescinded (-)																							
6735	-	4392	Rescissions - Current-Year	C	E	B					M						U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6785 Reduction pursuant to P.L. 99-177 (-)																							
6785	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	B	99-177				M						U						
6790 Authority to borrow (total mandatory) (+)																							
6790		This line is calculated. Sum of P&F lines 6710 through 6785.																					
6800 Spending Authority from offsetting collections (cash) (+)																							
6800	+	4222	Unfilled Customer Orders With Advance	D	E						D						U						
6800	-	4222	Unfilled Customer Orders With Advance	D	B						D						U						
6800	+	4252	Reimbursements and Other Income Earned - Collected	D	E						D						U						
6800	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E						D						U						
6800	+	4260	Actual Collections of "governmental-type" Fees	D	E						D						U						
6800	+	4261	Actual Collection of Business-Type Fees	D	E						D						U						
6800	+	4262	Actual Collection of Loan Principal	D	E						D						U						
6800	+	4263	Actual Collection of Loan Interest	D	E						D						U						
6800	+	4264	Actual Collection of Rent	D	E						D						U						
6800	+	4265	Actual Collections from Sale of Foreclosed Property	D	E						D						U						
6800	+	4266	Other Actual Business-Type Collections from Non-Federal	D	E						D						U						
6800	+	4267	Other Actual "governmental-type" Collections from Non-Federal	D	E						D						U						
6800	+	4271	Actual Program Fund Subsidy Collected - Definite - Current	D	E						D						U						
6800	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	D	E						D						U						
6800	+	4273	Interest Collected From Treasury	D	E						D						U						
6800	+	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	D	E						D						U						
6800	+	4275	Actual Collections from Liquidating Fund	D	E						D						U						
6800	+	4276	Actual Collections from Financing Fund	D	E						D						U						
6800	+	4277	Other Actual Collections - Federal	D	E						D						U						
6800	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						D						U						
6800	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						D						U						
6810 Change in uncollected customer payments from Federal sources (unexpired)																							
6810	+	4221	Unfilled Customer Orders Without Advance	D	E				F/E		D						U						
6810	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E		D						U						
6810	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	E						D						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B						D						U						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E		D						U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6810	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E		D						U						
6810	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	E						D						U						
6810	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	B						D						U						
6810	+	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	E						D						U						
6810	-	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	B						D						U						
6810	+	4283	Interest Receivable from Treasury	D	E						D						U						
6810	-	4283	Interest Receivable from Treasury	D	B						D						U						
6810	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	E						D						U						
6810	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	B						D						U						
6810	+	4285	Receivable from the Liquidating Fund	D	E						D						U						
6810	-	4285	Receivable from the Liquidating Fund	D	B						D						U						
6810	+	4286	Receivable from the Financing Fund	D	E						D						U						
6810	-	4286	Receivable from the Financing Fund	D	B						D						U						
6810	+	4287	Other Federal Receivables	D	E						D						U						
6810	-	4287	Other Federal Receivables	D	B						D						U						
6826 From offsetting collections (unavailable balances) (+)																							
6826	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	E						D						U						
6827 Capital transfer to general fund (-)																							
6827	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E						D						U	T					
6833 Portion applied to liquidate deficiencies (-)																							
6833		This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																					
6845 Portion precluded from obligation (limitation on obligations) (-)																							
6845	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E						D						U						
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B						D						U						
6847 Portion applied to repay debt (-)																							
6847	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	S					D						U	T					
6849 Portion applied to liquidate contract authority (-)																							
6849	-	4135	Contract Authority Liquidated	C	E	S					D						U						
6853 Portion substituted for borrowing authority (-)																							
6853		This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																					

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6861 Transferred to other accounts (-) [xx-xxxx]																							
6861	-	4170	Transfers - Current Year Authority	C	E	S					D		##	####			U	T					
6861	-	4175	Allocation Transfers of Current Year Authority	C	E	S					D		##	####			U	T					
6862 Transferred from other accounts (+) [xx-xxxx]																							
6862	+	4170	Transfers - Current Year Authority	D	E	S					D		##	####			U	F					
6862	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	S					D		##	####			U	F					
6874-6879 Reduction pursuant to P.L. xxx-xxx (-)																							
6874	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	107-87				D						U						
6875	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	###-###				D						U						
6876	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	###-###				D						U						
6877	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	###-###				D						U						
6878	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	###-###				D						U						
6879	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	107-74				D						U						
6885 Reduction pursuant to P.L. 99-177 (-)																							
6885	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	99-177				D						U						
6890 Spending authority from offsetting collections (total discretionary) (+)																							
6890		This line is calculated. Sum of P&F lines 6800 through 6885.																					
6900 Spending Authority from offsetting collections (cash) (+)																							
6900	+	4222	Unfilled Customer Orders With Advance	D	E						M						U						
6900	-	4222	Unfilled Customer Orders With Advance	D	B						M						U						
6900	+	4252	Reimbursements and Other Income Earned - Collected	D	E						M						U						
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E						M						U						
6900	+	4260	Actual Collections of "governmental-type" Fees	D	E						M						U						
6900	+	4261	Actual Collection of Business-Type Fees	D	E						M						U						
6900	+	4262	Actual Collection of Loan Principal	D	E						M						U						
6900	+	4263	Actual Collection of Loan Interest	D	E						M						U						
6900	+	4264	Actual Collection of Rent	D	E						M						U						
6900	+	4265	Actual Collections from Sale of Foreclosed Property	D	E						M						U						
6900	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E						M						U						
6900	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E						M						U						
6900	+	4271	Actual Program Fund Subsidy Collected - Definite- Current	D	E						M						U						
6900	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	D	E						M						U						
6900	+	4273	Interest Collected From Treasury	D	E						M						U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6900	+	4274	Actual Program Fund Subsidy Collected - Indefinite- Current	D	E						M						U						
6900	+	4275	Actual Collections from Liquidating Fund	D	E						M						U						
6900	+	4276	Actual Collections from Financing Fund	D	E						M						U						
6900	+	4277	Other Actual Collections - Federal	D	E						M						U						
6900	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						M						U						
6900	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						M						U						
6910 Change in uncollected customer payments from Federal sources (unexpired)																							
6910	+	4221	Unfilled Customer Orders Without Advance	D	E				F/E		M						U						
6910	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E		M						U						
6910	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	E						M						U						
6910	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B						M						U						
6910	+	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E		M						U						
6910	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E		M						U						
6910	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	E						M						U						
6910	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	B						M						U						
6910	+	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	E						M						U						
6910	-	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	B						M						U						
6910	+	4283	Interest Receivable from Treasury	D	E						M						U						
6910	-	4283	Interest Receivable from Treasury	D	B						M						U						
6910	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	E						M						U						
6910	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	B						M						U						
6910	+	4285	Receivable from the Liquidating Fund	D	E						M						U						
6910	-	4285	Receivable from the Liquidating Fund	D	B						M						U						
6910	+	4286	Receivable from the Financing Fund	D	E						M						U						
6910	-	4286	Receivable from the Financing Fund	D	B						M						U						
6910	+	4287	Other Federal Receivables	D	E						M						U						
6910	-	4287	Other Federal Receivables	D	B						M						U						
6926 From offsetting collections (unavailable balances) (+)																							
6926	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	E						M						U						
6927 Capital transfer to general fund (-)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6927	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E						M						U	T					
6933 Portion applied to liquidate deficiencies (-)																							
6933		This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																					
6945 Portion precluded from obligation (limitation on obligations) (-)																							
6945	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E						M						U						
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B						M						U						
6947 Portion applied to repay debt (-)																							
6947	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	S					M						U	T					
6949 Portion applied to liquidate contract authority (-)																							
6949	-	4135	Contract Authority Liquidated	C	E	S					M						U						
6953 Portion substituted for borrowing authority (-)																							
6953		This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																					
6961 Transferred to other accounts (-) [xx-xxxx]																							
6961	-	4170	Transfers - Current Year Authority	C	E	S					M		##	####			U	T					
6961	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	S					M		##	####			U	T					
6962 Transferred from other accounts (+) [xx-xxxx]																							
6962	+	4170	Transfers - Current Year Authority	D	E	S					M		##	####			U	F					
6962	+	4175	Allocation Transfers of Current Year Authority	D	E	S					M		##	####			U	F					
6974-6979 Reduction pursuant to P.L. xxx-xxx (-)																							
6974	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	107-87				M						U						
6975	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	###-###				M						U						
6976	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	###-###				M						U						
6977	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	###-###				M						U						
6978	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	###-###				M						U						
6979	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	107-74				M						U						
6985 Reduction pursuant to P.L. 99-177 (-)																							
6985	-	4396	Authority Permanently Not Available Pursuant to Public Law	C	E	S	99-177				M						U						
6990 Spending authority from offsetting collections (total mandatory) (+)																							
6990		This line is calculated. Sum of P&F lines 6900 through 6985.																					
7000 Total new budget authority (gross) (-)																							
7000		This line is calculated. Sum of lines 4000 through 6990, excluding subtotals.																					

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
CHANGE IN OBLIGATED BALANCES																							
7240 Obligated balance, start of year (+)																							
7240	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E								U/E						
7240	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B												U/E						
7240	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								U/E						
7240	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	B												U/E						
7240	-	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	B												U/E						
7240	-	4283	Interest Receivable from Treasury	D	B												U/E						
7240	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	B												U/E						
7240	-	4285	Receivable from the Liquidating Fund	D	B												U/E						
7240	-	4286	Receivable from the Financing Fund	D	B												U/E						
7240	-	4287	Other Federal Receivables	D	B												U/E						
7240	+	4801	Undelivered Orders - Obligations, Unpaid	C	B												U/E						
7240	+	4901	Delivered Orders - Obligations, Unpaid	C	B												U/E						
7310 Total new obligations (+)																							
7310		This line is calculated. Same as P&F line 1000.																					
7320 Total outlays (gross) (-)																							
7320	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U/E						
7320	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U/E						
7320	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U/E						
7320	-	4902	Delivered Orders - Obligations, Paid	C	E												U/E						
7320	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												U/E						
7331 Obligated balance transferred to other accounts (-) [xx-xxxx]																							
7331	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	E								##	####			U/E	T					
7331	-	4931	Delivered Orders - Obligations Transferred, Unpaid	D	E								##	####			U/E	T					
7332 Obligated balance transferred from other accounts (+) [xx-xxxx]																							
7332	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E								##	####			U/E	F					
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E								##	####			U/E	F					
7340 Adjustments in expired accounts (net)																							
7340	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												E						
7340	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												E						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
7340	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												E						
7340	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												E						
7340	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												E						
7340	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E												E						
7340	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												E						
7340	+	4901	Delivered Orders - Obligations, Unpaid	C	E												E						
7340	-	4901	Delivered Orders - Obligations, Unpaid	C	B												E						
7340	+	4902	Delivered Orders - Obligations, Paid	C	E												E						
7340	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												E						
7340	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												E						
7340	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												E						
7345 Recoveries of prior year obligations (-)																							
7345		This line is calculated. Same as P&F line 2210, with opposite sign.																					
7400 Change in uncollected customer payments for Federal sources (unexpired)																							
7400		This line is calculated. Sum of P&F lines 6810 and 6910, with opposite sign.																					
7410 Change in uncollected customer payments for Federal sources (expired)																							
7410	-	4221	Unfilled Customer Orders Without Advance	D	E				F/E								E						
7410	+	4221	Unfilled Customer Orders Without Advance	D	B				F/E								E						
7410	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	E												E						
7410	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	B												E						
7410	-	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E								E						
7410	+	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								E						
7410	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	E												E						
7410	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	B												E						
7410	-	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	E												E						
7410	+	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	B												E						
7410	-	4283	Interest Receivable from Treasury	D	E												E						
7410	+	4283	Interest Receivable from Treasury	D	B												E						
7410	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	E												E						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes														FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
7410	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	B												E						
7410	-	4285	Receivable from the Liquidating Fund	D	E												E						
7410	+	4285	Receivable from the Liquidating Fund	D	B												E						
7410	-	4286	Receivable from the Financing Fund	D	E												E						
7410	+	4286	Receivable from the Financing Fund	D	B												E						
7410	-	4287	Other Federal Receivables	D	E												E						
7410	+	4287	Other Federal Receivables	D	B												E						
7440 Obligated balance, end of year (+)																							
7440	-	4221	Unfilled Customer Orders Without Advance	D	E				F/E								U/E						
7440	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	E												U/E						
7440	-	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E								U/E						
7440	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	E												U/E						
7440	-	4282	Actual Program Fund Subsidy Receivable - Indefinite -	D	E												U/E						
7440	-	4283	Interest Receivable from Treasury	D	E												U/E						
7440	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	E												U/E						
7440	-	4285	Receivable from the Liquidating Fund	D	E												U/E						
7440	-	4286	Receivable from the Financing Fund	D	E												U/E						
7440	-	4287	Other Federal Receivables	D	E												U/E						
7440	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												U/E						
7440	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E												U/E						
7440	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders -	D	E												U/E						
7440	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	C	E												U/E						
7440	+	4901	Delivered Orders - Obligations, Unpaid	C	E												U/E						
7440	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E												U/E						
7440	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												U/E						
7440	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												U/E						
OUTLAYS (GROSS), DETAIL																							
8690 Outlays from new discretionary authority (+)																							
8690	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	NEW					U/E						
8690	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						D	NEW					U/E						
8690	+	4902	Delivered Orders - Obligations, Paid	C	E						D	NEW					U/E						
8693 Outlays from discretionary balances (+)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
8693	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	BAL					U/E						
8693	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						D	BAL					U/E						
8693	+	4902	Delivered Orders - Obligations, Paid	C	E						D	BAL					U/E						
8693	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	BAL					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E						D	BAL					U/E						
8697 Outlays from new mandatory authority (+)																							
8697	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	NEW					U/E						
8697	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						M	NEW					U/E						
8697	+	4902	Delivered Orders - Obligations, Paid	C	E						M	NEW					U/E						
8698 Outlays from mandatory balances (+)																							
8698	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	BAL					U/E						
8698	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						M	BAL					U/E						
8698	+	4902	Delivered Orders - Obligations, Paid	C	E						M	BAL					U/E						
8698	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	BAL					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E						M	BAL					U/E						
8700 Total outlays (gross) (+)																							
8700		This line is calculated. Sum of lines 8690 through 8698.																					
OFFSETS																							
Offsetting collections from:																							
8800 Federal sources (-)																							
8800	-	4222	Unfilled Customer Orders With Advance	D	E				F								U/E						
8800	+	4222	Unfilled Customer Orders With Advance	D	B				F								U/E						
8800	-	4252	Reimbursements and Other Income Earned - Collected	D	E				F								U/E						
8800	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E												U/E						
8800	-	4271	Actual Program Fund Subsidy Collected - Definite - Current	D	E												U/E						
8800	-	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	D	E												U/E						
8800	-	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	D	E												U/E						
8800	-	4275	Actual Collections from the Liquidating Fund	D	E												U/E						
8800	-	4276	Actual Collections from the Financing Fund	D	E												U/E						
8800	-	4277	Other Actual Collections - Federal	D	E												U/E						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
8800	-	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												U/E						
8800	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E												U/E						
8820 Interest on Federal securities (-)																							
8820	-	4273	Interest Collected From Treasury	D	E												U					1/3/4/8	N
8825 Interest on uninvested funds (-)																							
8825	-	4273	Interest Collected From Treasury	D	E												U						D/G
8840 Non-Federal sources (-)																							
8840	-	4261	Actual Collection of Business-Type Fees	D	E												U/E						
8840	-	4262	Actual Collection of Loan Principal	D	E												U/E						
8840	-	4263	Actual Collection of Loan Interest	D	E												U/E						
8840	-	4264	Actual Collection of Rent	D	E												U/E						
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	E												U/E						
8840	-	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												U/E						
8845 Offsetting governmental collections (from non-Federal sources) (-)																							
8845	-	4260	Actual Collections of "governmental-type" Fees	D	E												U/E						
8845	-	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E												U/E						
8890 Total offsetting collections (cash) (-)																							
8890		This line is calculated. Sum of P&F lines 8800 through 8845.																					
8895 Change in uncollected customer payments from Federal sources (unexpired)																							
8895		This line is calculated. Sum of P&F lines 6810 and 6910.																					
8896 Portion of offsetting collections (cash) credited to expired accounts																							
8896	+	4222	Unfilled Customer Orders With Advance	D	E												E						
8896	-	4222	Unfilled Customer Orders With Advance	D	B												E						
8896	+	4252	Reimbursements and Other Income Earned - Collected	D	E												E						
8896	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E												E						
8896	+	4260	Actual Collections of "governmental-type" Fees	D	E												E						
8896	+	4261	Actual Collection of Business-Type Fees	D	E												E						
8896	+	4262	Actual Collection of Loan Principal	D	E												E						
8896	+	4263	Actual Collection of Loan Interest	D	E												E						
8896	+	4264	Actual Collection of Rent	D	E												E						
8896	+	4265	Actual Collections from Sale of Foreclosed Property	D	E												E						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
8896	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												E						
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E												E						
8896	+	4271	Actual Program Fund Subsidy Collected - Definite - Current	D	E												E						
8896	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	D	E												E						
8896	+	4273	Interest Collected From Treasury	D	E												E					1/3/4/8	
8896	+	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	D	E												E						
8896	+	4275	Actual Collections from the Liquidating Fund	D	E												E						
8896	+	4276	Actual Collections from the Financing Fund	D	E												E						
8896	+	4277	Other Actual Collections - Federal	D	E												E						
8896	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												E						
8896	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E												E						
NET BUDGET AUTHORITY AND OUTLAYS																							
8900 Budget authority (net) (+)																							
8900		This line is calculated. Same as the sum of P&F lines 2200 and 8800 through 8896, excluding subtotals.																					
9000 Outlays (net) (+)																							
9000		This line is calculated. Same as the sum of P&F lines 8700 and 8800 through 8845.																					
MEMORANDUM (NON-ADD) ENTRIES																							
9110 Outlays prior to reduction pursuant to P.L. 99-177 (+)																							
9110		Not applicable to prior year column of P&F schedule.																					
9180 Sequestration pursuant to P.L. 99-177 (discretionary) (-)																							
9180		Not applicable to prior year column of P&F schedule.																					
9185 Sequestration pursuant to P.L. 99-177 (mandatory) (+)																							
9185		Not applicable to prior year column of P&F schedule.																					
9190 Unpaid obligations, end of year: Deficiency (+)																							
9190		This line is not supported by USSGL in FY 2002. However, this line will be supported in FY 2003.																					
9201 Total investments, start of year: Federal securities: Par value (+)																							
9201	+	1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	B												U						
9201	+	1620	Investments in Securities Other than Public Debt Securities	D	B												U						
9201	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	B												U						
9202 Total investments, end of year: Federal securities: Par value (+)																							
9202	+	1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	E												U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2002 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
9202	+	1620	Investments in Securities Other than Public Debt Securities	D	E												U						
9202	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	E												U						

NOTES:

Please Note: Shaded attribute domain values are FACTS II supplied.