

U.S. GOVERNMENT STANDARD GENERAL LEDGER

*Supplement No. S2 Treasury Financial Manual
S2 08-02 June 2008*



Part 2--Fiscal 2009 Reporting

**U.S. Standard General Ledger Division
Financial Management Service**

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Treasury Financial Manual

Transmittal Letter No. S2 08-02

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: U.S. Government Standard General Ledger (USSGL)

1. Purpose

This transmittal letter revises the U.S. Government Standard General Ledger (USSGL). It replaces all previous amendments.

2. Changes to the USSGL

Summary of Changes—The Summary of Changes identifies specific changes made to the USSGL document. The summary heading “consolidated” refers to all changes to date for fiscal 2008 and 2009.

Part 1—Fiscal 2008 reporting includes Sections I through VI:

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2008 reporting. There have been no changes to this section since the release of USSGL TFM S2 07-01 (7-3-07).

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2008 reporting. There have been no changes to this section since the release of USSGL TFM S2 08-01 (12-20-07).

Section III: Account Transactions—This section provides revised transactions for USSGL accounts effective October 1, 2007, for fiscal 2008 reporting.

Section IV: USSGL Account Attributes—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2008 reporting—Revised.

Section V: USSGL Crosswalks to Standard External Reports—This section provides fiscal 2008 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources—Revised.
- FMS 2108: Year-End Closing Statement—Revised.
- Office of Management and Budget (OMB) Budget Program and Financing (P&F) Schedule Prior-Year Actual Column—New.

Note: The 2008 update to OMB Circular No. A-11 will include a revision of the P&F. We will update and release the USSGL crosswalk to the P&F accordingly.

- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources (SBR), and Statement of Custodial Activity—Revised.

The USSGL crosswalks for the fiscal 2008 SF 133/SBR and FMS 2108 are effective as of third-quarter fiscal 2008 reporting.

Section VI: USSGL Crosswalks – Reclassified Statements—The Word and Excel files on the Web site include the following updates:

- Reclassified Balance Sheet—New.
- Reclassified Statement of Net Cost—New.
- Reclassified Statement of Changes in Net Position—New.

Note: The searchable database on the USSGL Web site does not include Section VI for this release. It will be available upon release of our late summer update.

Part 2—Fiscal 2009 reporting includes Sections I through V: New

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2009 reporting. Accounts added or revised are in bold typeface. Refer to the Summary of Changes for USSGL accounts that have been deleted from the Chart of Accounts.

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2009 reporting.

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2008, for fiscal 2009 reporting.

Section IV: USSGL Account Attributes—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2009 reporting.

Section V: USSGL Crosswalks to Standard External Reports—This section provides fiscal 2009 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Year-End Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Custodial Activity.

3. Effective Date

The USSGL crosswalks for the fiscal 2008 SF 133/SBR and FMS 2108 are effective as of third-quarter fiscal 2008 reporting.

Part 1 requirements, for fiscal 2008, are effective immediately.

Part 2 requirements, for fiscal 2009, are effective October 1, 2008.

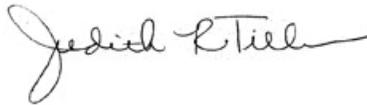
4. References

- Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4200, “Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies’ Centralized Trial-Balance System II, FMS 2108: Year-End Closing Statement),” dated July 31, 2007. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf>.
- TFM Volume I, Part 2, Chapter 4700, “Agency Reporting Requirements for the *Financial Report of the United States Government*,” dated May 30, 2008. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- Memorandum for Users of OMB Circular No. A-11, “Revisions to OMB Circular No. A-11 dated July 2007.” See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a11/current_year/11_20_07_memo.pdf.
- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated July 2, 2007. See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html.
- OMB Circular No. A-136, “Financial Reporting Requirements” (Form and Content), dated June 3, 2008. See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2008.pdf.

5. Inquiries

Direct questions concerning this transmittal letter to the agency’s USSGL Board representative or contact the USSGL Division staff at:

U.S. Standard General Ledger Division
 Accounting Systems and Standards Directorate
 Governmentwide Accounting
 Financial Management Service
 Department of the Treasury
 Prince George’s Metro Center II
 3700 East-West Highway
 Hyattsville, MD 20782
 Telephone: 202-874-9980



Judith R. Tillman
 Commissioner

Date: June 25, 2008

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**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
T/L S2 08-02					
I USSGL Chart of Accounts:					
I	None		T/L S2 08-02	2008	CoA
II USSGL Accounts and Definitions:					
II	None		T/L S2 08-02	2008	Def
III USSGL Account Transactions:					
<u>Transaction Code</u>					
III	TC A440	Added dr USSGL account 3102; Deleted dr USSGL account 3103	T/L S2 08-02	2008	TC
III	TC A442	Added dr USSGL account 5755; Deleted dr USSGL account 5765	T/L S2 08-02	2008	TC
III	TC C141	Added cr USSGL account 5600	T/L S2 08-02	2008	TC
III	TC C158	Revised comment	T/L S2 08-02	2008	TC
III	TC C420	Added cr USSGL account 5600	T/L S2 08-02	2008	TC
III	TC D147	Revised description	T/L S2 08-02	2008	TC
IV USSGL Account Attribute Tables:					
FACTS I USSGL Account Attribute Table:					
<u>USSGL Account</u>					
IV	Acc 5600	Added domain value "Y" for attribute Custodial/Noncustodial	T/L S2 08-02	2008	FACTSI Tbl
IV	Acc 5609	Added domain value "Y" for attribute Custodial/Noncustodial	T/L S2 08-02	2008	FACTSI Tbl
IV	Acc 6790	Added domain value "Y" for attribute Custodial/Noncustodial	T/L S2 08-02	2008	FACTSI Tbl
<u>Attribute Definition Report</u>					
IV	Title	Revised	T/L S2 08-02	2008	FACTSI ADR
IV	Covered/NotCovered	Added	T/L S2 08-02	2008	FACTSI ADR
IV	Entity/NonEntity	Added	T/L S2 08-02	2008	FACTSI ADR
FACTS II USSGL Account Attribute Table:					
<u>Attribute</u>					
IV	Fund_Type	Added domain value "3/4/8"	T/L S2 08-02	2008	FACTSII Tbl

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	<u>Line</u>				
V	Ln 1B	Added domain values "F" and "E" to attribute Trans Partner for USSGL account 4251E	T/L S2 08-02	2008	133
V	Ln 1B	Deleted duplicate line for USSGL accounts 4125E and 4151E	T/L S2 08-02	2008	133
V	Ln 1B	Added USSGL account 4384E domain value "S" for attribute Auth Type	T/L S2 08-02	2008	133
V	Ln 1B	Revised USSGL accounts 4801E, 4802E, 4831E, 4881E, 4882E, 4901E, 4902E, 4908E, 4981E, and 4982E by deleting: Apport Categ attribute domain values "A", "B", and "C" Program Rpt Cat attribute domain value "####" Apport Cat B attribute domain value "####" Reimb Flag attribute domain values "D" and "R"	T/L S2 08-02	2008	133
	<u>Footnote</u>				
V	Ftnt 2	Revised	T/L S2 08-02	2008	133
	FMS 2108: Yearend Closing Statement:				
	Unexpended Balances, Investments, and Imprest Funds:				
	<u>Column</u>				
V	Col 6	Added USSGL account 1633 for Authority Indicator 931	T/L S2 08-02	2008	2108
	Definite Borrowing Authority:				
	<u>Column</u>				
V	Col 3	Deleted USSGL account 4143 for Authority Indicators 951 and 962	T/L S2 08-02	2008	2108
V	Col 6	Deleted USSGL account 4143 for Authority Indicators 951 and 962	T/L S2 08-02	2008	2108
	Definite Contract Authority:				
	<u>Column</u>				
V	Col 5	Deleted USSGL account 4133	T/L S2 08-02	2008	2108
V	Col 6	Deleted USSGL account 4133	T/L S2 08-02	2008	2108
	Budget Program and Financing (P&F) Schedule:				
	<u>Line</u>				
V	Ln 2398	Added USSGL account 4351	T/L S2 08-02	2008	P&F
V	Ln 4036	Added USSGL account 4383	T/L S2 08-02	2008	P&F
V	Ln 6900	Added USSGL account 4290	T/L S2 08-02	2008	P&F
V	Ln 8820	Added USSGL account 4290	T/L S2 08-02	2008	P&F
V	Ln 9203	Added USSGL account 1618	T/L S2 08-02	2008	P&F
V	Ln 9204	Added USSGL account 1618	T/L S2 08-02	2008	P&F
V	Ln 9401	Added USSGL account 4384	T/L S2 08-02	2008	P&F
V	Ln 9402	Added USSGL accounts 4158, 4382, 4383, and 4384	T/L S2 08-02	2008	P&F
	<u>Additional Information</u>				
V	Ai3	Added	T/L S2 08-02	2008	P&F
	Balance Sheet				
	<u>Line</u>				
V	Ln 19	Deleted USSGL account 2320	T/L S2 08-02	2008	BalSht
V	Ln 32	Deleted USSGL account 5795	T/L S2 08-02	2008	BalSht
	<u>Attributes Column</u>				
V	Title	Deleted "Form and Content Notes"	T/L S2 08-02	2008	BalSht
V	Col Entity/NonEntity	Deleted "E" and "O" from title	T/L S2 08-02	2008	BalSht
V	Col Covered/NotCovered	Deleted "C" and "U" from title	T/L S2 08-02	2008	BalSht

**U.S. Government Standard General Ledger
Summary of Changes
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Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	USSGL Crosswalks to Standard External Reports:				
	Statement of Net Cost:				
	<u>Line</u>				
V	Ln 1	Added domain value "A" for attribute Custodial/Noncustodial for USSGL account 6790	T/L S2 08-02	2008	NetCost
	Statement of Changes in Net Position:				
	<u>Line</u>				
V	Ln 7	Added domain value "A" for attribute Custodial/Noncustodial for USSGL accounts 5600/5609	T/L S2 08-02	2008	NetPos
V	Ln 13	Deleted "X" from Earmarked Funds column for USSGL account 5795	T/L S2 08-02	2008	NetPos
	Statement of Custodial Activity:				
V	None		T/L S2 08-02	2008	Cust
VI	USSGL Crosswalks to the Closing Package Statements:				
	Reclassified Balance Sheet:				
	<u>Line</u>				
VI	Ln 3.1	Added (RC 29); added footnote 3	T/L S2 08-02	2008	RBalSht
VI	Ln 3.3	Added USSGL account 1990	T/L S2 08-02	2008	RBalSht
VI	Ln 3.5	Added USSGL account 1351	T/L S2 08-02	2008	RBalSht
VI	Ln 3.9	Deleted USSGL account 1990	T/L S2 08-02	2008	RBalSht
VI	Ln 7.1	Added USSGL accounts 2170, 2179, and 2950	T/L S2 08-02	2008	RBalSht
VI	Ln 7.4	Added USSGL account 2511	T/L S2 08-02	2008	RBalSht
VI	Ln 7.7	Deleted USSGL account 2320	T/L S2 08-02	2008	RBalSht
VI	Ln 7.8	Added USSGL account 2985; Deleted USSGL accounts 2170, 2179, and 2950	T/L S2 08-02	2008	RBalSht
VI	Ln 9.1	Added USSGL accounts 5775, 5776, 5791, 5795, 5993, and 5994	T/L S2 08-02	2008	RBalSht
VI	Ln 9.2	Added USSGL accounts 5775, 5776, 5791, 5993, and 5994	T/L S2 08-02	2008	RBalSht
	Reclassified Statement of Net Cost:				
	<u>Line</u>				
VI	Ln 5.7	Added	T/L S2 08-02	2008	RSNC
VI	Ln 6	Revised Calc	T/L S2 08-02	2008	RSNC
VI	Ln 7	Deleted USSGL accounts 6100, 6190, 6199, 6310, 6320, 6330, 6400, 6500, 6600, 6610, 6710, 6720, 6730, 6790, 6800, 6850, 6900, 7210, 7211, 7212, 7280, 7290, 7300, 7500, and 7600	T/L S2 08-02	2008	RSNC
VI	Ln 7	Revised to Calc line; Revised Calc	T/L S2 08-02	2008	RSNC
VI	Ln 12	Deleted USSGL accounts 5100, 5109, 5200, 5209, 5310, 5311, 5312, 5317, 5318, 5319, 5320, 5329, 5400, 5409, 5500, 5509, 5900, 5909, 5990, 5991, 7110, 7111, 7112, 7180, and 7190	T/L S2 08-02	2008	RSNC
VI	Ln 12	Revised to Calc line; Revised Calc	T/L S2 08-02	2008	RSNC
	<u>Footnote</u>				
VI	Ftnt 5	Added	T/L S2 08-02	2008	RSNC

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VI	<i>USSGL Crosswalks to the Closing Package Statements:</i>				
	Reclassified Statement of Changes in Net Position:				
	<u>Line</u>		T/L S2 08-02	2008	RSCNP
VI	Ln 5.7	Added USSGL account 5795	T/L S2 08-02	2008	RSCNP
VI	Ln 7.8	Revised line title	T/L S2 08-02	2008	RSCNP
VI	Ln 8.1	Added USSGL account 5775	T/L S2 08-02	2008	RSCNP
VI	Ln 8.2	Added USSGL account 5776	T/L S2 08-02	2008	RSCNP
VI	Ln 8.4	Added new line	T/L S2 08-02	2008	RSCNP
VI	Ln 8.5	Revised from line 8.4; Revised Calc	T/L S2 08-02	2008	RSCNP
VI	Ln 10	Revised Calc	T/L S2 08-02	2008	RSCNP
	<u>Footnote</u>				
VI	Ftnt 16	Added	T/L S2 08-02	2008	RSCNP
T/L S2 08-01					
I	<i>USSGL Chart of Accounts:</i>				
I	None		T/L S2 08-01	2008	CoA
II	<i>USSGL Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
II	Acc 1399	Revised definition	T/L S2 08-01	2008	Def
II	Acc 2180	Revised definition	T/L S2 08-01	2008	Def
III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
III	TCB134	Revised comment	T/L S2 08-01	2008	TC
III	TCB402	Added dr USSGL account 1720	T/L S2 08-01	2008	TC
III	TCB410	Deleted	T/L S2 08-01	2008	TC
III	TCC132	Revised comment	T/L S2 08-01	2008	TC
III	TCC136	Revised comment	T/L S2 08-01	2008	TC
III	TCC408	Revised comment	T/L S2 08-01	2008	TC
III	TCC409	Added	T/L S2 08-01	2008	TC
III	TCC606	Revised comment	T/L S2 08-01	2008	TC
III	TCC646	Revised comment; deleted dr USSGL account 1310 and cr USSGL account 4287	T/L S2 08-01	2008	TC
III	TCC647	Added	T/L S2 08-01	2008	TC
III	TCC648	Revised comment	T/L S2 08-01	2008	TC
III	TCD145	Revised comment	T/L S2 08-01	2008	TC

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
IV	USSGL Account Attribute Tables:				
	FACTS II USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	Acc 1620B	Added domain value "Y" Transaction_Partner attribute	T/L S2 08-01	2008	FACTSII Tbl
IV		Removed domain value "Y" from Year_of_Budget_Authority and BEA_Category_Indicator attribute	T/L S2 08-01	2008	FACTSII Tbl
	<u>Acc 4801E</u>				
	<u>Attribute</u>				
IV	Prior_Year_Adjustment	Added to USSGL accounts 1340E, 1610B, 1618E, 1620B, 1630B, 1633E, 4122B, 4126B, 4127B, 4136B, 4137B, 4145E, 4148E, 4166B, 4171B, 4172B, 4221B, 4222B, 4225B, 4231E, 4251B, 4281B, 4283B, 4285B, 4286B, 4287B, 4384B, 4391E, 4394B, 4395E, 4397B, 4398B, 4450B, 4450E, 4620B, 4620E, 4650B, 4650E, 4801B, 4802B, 4832E, 4901B, and 4908B.	T/L S2 08-01	2008	FACTSII Tbl
IV	Prior_Year_Adjustment	Deleted from USSGL accounts 4032E and 4042E.	T/L S2 08-01	2008	FACTSII Tbl
	<u>Footnote</u>				
IV	Ftnt 3	Revised	T/L S2 08-01	2008	FACTSII Tbl
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	<u>Line</u>				
V	Ln 1A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4122B, 4126B, 4127B, 4136B, 4137B, 4166B, 4171B, 4172B, 4221B, 4222B, 4225B, 4251B, 4281B, 4283B, 4285B, 4286B, 4287B, 4384B, 4394B, 4397B, 4398B, 4801B, 4802B, 4901B, and 4908B	T/L S2 08-01	2008	133
V	Ln 1B	Added USSGL accounts 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4123E, 4124E, 4125E, 4126E, 4127E, 4128E, 4129E, 4130E, 4131E, 4132E, 4133E, 4134E, 4135E, 4136E, 4137E, 4138E, 4140E, 4141E, 4143E, 4144E, 4146E, 4147E, 4150E, 4151E, 4152E, 4158E, 4166E, 4167E, 4168E, 4170E, 4171E, 4172E, 4173E, 4175E, 4176E, 4190E, 4191E, 4192E, 4199E, 4212E, 4221E, 4222E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4281E, 4283E, 4285E, 4286E, 4287E, 4290E, 4320E, 4350E, 4351E, 4355E, 4356E, 4357E, 4382E, 4383E, 4384E, 4387E, 4388E, 4391E, 4392E, 4393E, 4394E, 4397E, 4398E, 4399E, 4801E, 4802E, 4831E, 4871E, 4872E, 4881E, 4882E, 4901E, 4902E, 4908E, 4931E, 4971E, 4972E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 2A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4871E and 4971E	T/L S2 08-01	2008	133
V	Ln 3A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4122B, 4123E, 4124E, 4125E, 4126E, 4126B, 4127E, 4127B, 4128E, 4129E, 4138E, 4150E, 4157E, 4384E, 4384B, 4391E, 4394E, and 4394E	T/L S2 08-01	2008	133
V	Ln 3B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4128E and 4141E	T/L S2 08-01	2008	133
V	Ln 3C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL account 4131E	T/L S2 08-01	2008	133
V	Ln 3D1a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4212E, 4252E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4290E, 4872E, and 4972E	T/L S2 08-01	2008	133

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

Section	Item Changed	Change	TFM Effective	Reporting FY	Financial Statement or Report
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 3D1b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4251E, 4251B, 4281E, 4281B, 4283E, 4283B, 4285E, 4285B, 4286E, 4286B, 4287E, and 4287B	T/L S2 08-01	2008	133
V	Ln 3D2a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4222E and 4222B	T/L S2 08-01	2008	133
V	Ln 3D2b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221E and 4221B	T/L S2 08-01	2008	133
V	Ln 3D4	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4123E, 4158E, 4384E, and 4384B	T/L S2 08-01	2008	133
V	Ln 3D5a	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL account 4255E	T/L S2 08-01	2008	133
V	Ln 3D5b	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4225E and 4225B	T/L S2 08-01	2008	133
V	Ln 4A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4137E, 4137B, 4166E, 4166B, 4167E, 4168E, 4170E, 4171E, 4171B, 4172E, 4172B, 4173E, and 4175E	T/L S2 08-01	2008	133
V	Ln 4B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4160E and 4165E	T/L S2 08-01	2008	133
V	Ln 4C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4176E, 4190E, 4191E, 4192E, 4199E, and 4320E	T/L S2 08-01	2008	133
V	Ln 5	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4382E, 4383E, 4387E, 4388E, 4395E, 4397E, 4397B, 4398E, 4398B and 4399E	T/L S2 08-01	2008	133
V	Ln 6A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4350E, 4351E, 4355E, 4356E, and 4357E	T/L S2 08-01	2008	133
V	Ln 6B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4392E and 4393E	T/L S2 08-01	2008	133
V	Ln 6C	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4146E, 4147E, 4151E, and 4152E	T/L S2 08-01	2008	133
V	Ln 6D	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4130E, 4132E, 4133E, 4134E, 4135E, 4140E, 4143E, 4144E, and 4391E	T/L S2 08-01	2008	133
V	Ln 6E	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4135E, 4136E, and 4136B	T/L S2 08-01	2008	133
V	Ln 8A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 8A2	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133

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V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	<u>Line</u>				
V	Ln 8A3	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 8B1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 8B2	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 8B3	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 12A1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801B and 4901B	T/L S2 08-01	2008	133
V	Ln 12A2	Added USSGL accounts 4801E, 4831E, 4871E, 4881E, 4901E, 4931E, 4971E, and 4981E	T/L S2 08-01	2008	133
V	Ln 12B1	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221B, 4225B, 4251B, 4281B, 4283B, 4285B, 4286B, and 4287B	T/L S2 08-01	2008	133
V	Ln 12B2	Added USSGL accounts 4199E, 4221E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4281E, 4283E, 4285E, 4286E, and 4287E	T/L S2 08-01	2008	133
V	Ln 13	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4801E, 4801B, 4802E, 4802B, 4881E, 4882E, 4901E, 4901B, 4902E, 4908E, 4908B, 4981E, and 4982E	T/L S2 08-01	2008	133
V	Ln 14	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4802E, 4802B, 4882E, 4902E, 4908E, 4908B, and 4982	T/L S2 08-01	2008	133
V	Ln 15A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4831E and 4931E	T/L S2 08-01	2008	133
V	Ln 15B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4199E, 4230E, 4232E, 4233E, and 4234E	T/L S2 08-01	2008	133
V	Ln 16	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4871E and 4971E	T/L S2 08-01	2008	133
V	Ln 17	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4221E, 4221B, 4225E, 4225B, 4251E, 4251B, 4281E, 4281B, 4283E, 4283B, 4285E, 4285B, 4286E, 4286B, 4287E, and 4287B	T/L S2 08-01	2008	133
V	Ln 19A	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4802E, 4802B, 4882E, 4902E, 4908E, 4908B, and 4982E	T/L S2 08-01	2008	133
V	Ln 19B	Added domain value "X - Not an adjustment to prior-year reporting" for Prior_Year_Adjustment attribute for USSGL accounts 4212E, 4222E, 4222B, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4290E, 4872E, and 4972E	T/L S2 08-01	2008	133
	<u>Footnote</u>				
V	Ftnt 1	Revised	T/L S2 08-01	2008	133
V	Ftnt 2	Revised	T/L S2 08-01	2008	133
V	Ftnt 9	Revised	T/L S2 08-01	2008	133
V	Ftnt 24	Revised	T/L S2 08-01	2008	133
V	Ftnt 26	Revised	T/L S2 08-01	2008	133
V	USSGL Crosswalks to Standard External Reports:				
	FMS 2108: Yearend Closing Statement:				

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
Unexpended Balances, Investments, and Imprest Funds:					
<u>Column</u>					
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4391	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4350	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 1010	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 1120 and 1130	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 1340, 1610, T/L S2 08-01 1611, 1612, 1613, 1618, 1620, 1621, 1630, 1631 and 1638		2008	2108
Definite Borrowing Authority:					
V	Col 3	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4140, 4392, and 4393	T/L S2 08-01	2008	2108
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141 and 4143	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4145	T/L S2 08-01	2008	2108
Definite Borrowing Authority:					
<u>Column</u>					
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4140, 4145, 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141 and 4143	T/L S2 08-01	2008	2108
Indefinite Borrowing Authority:					
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4141	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4145	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL account 4140	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4143 and 4144	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X to USSGL accounts 4140 and 4145	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4141, 4143, and 4144	T/L S2 08-01	2008	2108
Definite Contract Authority:					
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4131	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4136	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4133 and 4134	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B and X, to USSGL accounts 4392 and 4393	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4131, 4133, 4134, and 4136	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108

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V	USSGL Crosswalks to Standard External Reports:				
	FMS 2108: Yearend Closing Statement:				
	Indefinite Contract Authority:				
V	Col 3	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4131	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4136	T/L S2 08-01	2008	2108
V	Col 4	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4132, 4133, and 4134	T/L S2 08-01	2008	2108
V	Col 5	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4131, 4132, 4133, 4134, and 4136	T/L S2 08-01	2008	2108
V	Col 6	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL account 4135	T/L S2 08-01	2008	2108
	All Treasury Appropriation Fund Symbols:				
V	Col 7	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4199	T/L S2 08-01	2008	2108
V	Col 7	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4123, 4126, 4137, 4166, 4168, 4171, 4225, 4232, 4233, 4234, 4251, 4281, 4283, 4285, 4286, and 4287	T/L S2 08-01	2008	2108
V	Col 8	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4221 and 4230	T/L S2 08-01	2008	2108
V	Col 9	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4801, 4831, 4871, and 4881	T/L S2 08-01	2008	2108
V	Col 10	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL account 4320	T/L S2 08-01	2008	2108
V	Col 10	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4124, 4127, 4172, 4901, 4931, 4971, and 4981	T/L S2 08-01	2008	2108
V	Col 11	Added Prior-Year Adjustment attribute, domain values P and X, to USSGL accounts 4157, 4158, 4357, 4382, and 4383	T/L S2 08-01	2008	2108
V	Col 11	Added Prior-Year Adjustment attribute, domain values B, P, and X, to USSGL accounts 4394, 4397, 4398, 4399, 4450, 4620, and 4650	T/L S2 08-01	2008	2108
	Statement of Changes in Net Position:				
	<u>Line</u>				
V	Ln 7	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos
V	Ln 10	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos
V	Ln 13	Revised attribute column Custodial/Noncustodial for USSGL accounts 5900 and 5909 from "blank" to "A - Noncustodial."	T/L S2 08-01	2008	NetPos
	Bulletin 2008-03				
I	USSGL Chart of Accounts:				
I	None		T/L S2 08-02	2008	CoA
II	USSGL Accounts and Definitions:				
II	None		T/L S2 08-02	2008	Def

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III	USSGL Account Transactions:				
III	None		T/L S2 08-02	2008	TC
IV	USSGL Account Attribute Tables:				
IV	None		T/L S2 08-02	2008	FACTSI Tbl
IV	None		T/L S2 08-02	2008	FACTSII Tbl
V	USSGL Crosswalks to Standard External Reports:				
	FMS 2108: Yearend Closing Statement:				
	Definite Borrowing Authority:				
	<u>Column</u>				
V	Col 3	Added domain value "B," Borrowing Authority, to the Authority _Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 3	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4392, and 4393	T/L S2 07-02	2008	2108
V	USSGL Crosswalks to Standard External Reports:				
	FMS 2108: Yearend Closing Statement:				
	Definite Borrowing Authority:				
V	Col 3	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4392, and 4393	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "B," Borrowing Authority, to the Authority _Type attribute for RT7 Indicators 951 and 962 for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4145, 4149, 4392, and 4393	T/L S2 07-02	2008	2108
	Indefinite Borrowing Authority:				
	<u>Column</u>				
V	Col 3	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4141	T/L S2 07-02	2008	2108
V	Col 3	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4141	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 4	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL account 4145	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4143, and 4144	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4143, and 4144	T/L S2 07-02	2008	2108

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V	USSGL Crosswalks to Standard External Reports:				
	FMS 2108: Yearend Closing Statement:				
	Indefinite Borrowing Authority:				
V	Col 6	Added domain value "T," Treasury, to the Borrowing_Source attribute for RT7 Indicator 951 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "P," Public, to the Borrowing_Source attribute for RT7 Indicator 962 for USSGL accounts 4140, 4141, 4143, 4144, 4145, and 4149	T/L S2 07-02	2008	2108
	Definite Contract Authority:				
	<u>Column</u>				
V	Col 4	Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "C," Contract Authority, to the Authority_Type attribute for USSGL accounts 4392 and 4393	T/L S2 07-02	2008	2108
	Indefinite Contract Authority:				
	<u>Column</u>				
V	Col 4	Added domain value "P," Appropriation, to the Authority_Type attribute for USSGL account 4135	T/L S2 07-02	2008	2108
V	Col 5	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL accounts 4132 and 4135	T/L S2 07-02	2008	2108
V	Col 6	Added domain value "S," Spending Authority From Offsetting Collections, to the Authority_Type attribute for USSGL account 4132	T/L S2 07-02	2008	2108
	Balance Sheet:				
	<u>Line</u>				
V	Ln 8	Added USSGL accounts 1610, 1611, 1612, and 1613	T/L S2 07-02	2008	BalSht
	<u>Footnotes</u>				
V	Ftnt 13	Added	T/L S2 07-02	2008	BalSht
	T/L S2 07-01				
I	USSGL Chart of Accounts:				
	<u>USSGL Account</u>				
I	Acc 1351	Added	T/L S2 07-01	2008	CoA
I	Acc 2511	Added	T/L S2 07-01	2008	CoA
I	Acc 2970	Revised title	T/L S2 07-01	2008	CoA
I	Acc 2985	Added	T/L S2 07-01	2008	CoA
I	Acc 4290	Added	T/L S2 07-01	2008	CoA
I	Acc 4351	Added	T/L S2 07-01	2008	CoA
I	Acc 5775	Added	T/L S2 07-01	2008	CoA
I	Acc 5776	Added	T/L S2 07-01	2008	CoA
I	Acc 5791	Added	T/L S2 07-01	2008	CoA

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I	<i>USSGL Chart of Accounts:</i>				
	<u>USSGL Account</u>				
I	Acc 5795	Added	T/L S2 07-01	2008	CoA
I	Acc 5990	Revised title	T/L S2 07-01	2008	CoA
I	Acc 5991	Revised title	T/L S2 07-01	2008	CoA
I	Acc 5993	Added	T/L S2 07-01	2008	CoA
I	Acc 5994	Added	T/L S2 07-01	2008	CoA
I	Acc 5997	Added	T/L S2 07-01	2008	CoA
I	Acc 5998	Added	T/L S2 07-01	2008	CoA
I	Acc 8101	Revised title	T/L S2 07-01	2008	CoA
I	Acc 8102	Revised title	T/L S2 07-01	2008	CoA
II	<i>USSGL Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
II	Acc 1351	Added	T/L S2 07-01	2008	Def
II	Acc 2511	Added	T/L S2 07-01	2008	Def
II	Acc 2970	Revised title	T/L S2 07-01	2008	Def
II	Acc 2980	Revised definition	T/L S2 07-01	2008	Def
II	Acc 2985	Added	T/L S2 07-01	2008	Def
II	Acc 4290	Added	T/L S2 07-01	2008	Def
II	Acc 4350	Revised definition	T/L S2 07-01	2008	Def
II	Acc 4351	Added	T/L S2 07-01	2008	Def
II	Acc 4510	Revised definition	T/L S2 07-01	2008	Def
II	Acc 4610	Revised definition	T/L S2 07-01	2008	Def
II	Acc 5775	Added	T/L S2 07-01	2008	Def
II	Acc 5776	Added	T/L S2 07-01	2008	Def
II	Acc 5791	Added	T/L S2 07-01	2008	Def
II	Acc 5795	Added	T/L S2 07-01	2008	Def
II	Acc 5990	Revised title, definition	T/L S2 07-01	2008	Def
II	Acc 5991	Revised title, definition	T/L S2 07-01	2008	Def
II	Acc 5993	Added	T/L S2 07-01	2008	Def
II	Acc 5994	Added	T/L S2 07-01	2008	Def
II	Acc 5997	Added	T/L S2 07-01	2008	Def
II	Acc 5998	Added	T/L S2 07-01	2008	Def
II	Acc 7112	Revised definition	T/L S2 07-01	2008	Def
II	Acc 7212	Revised definition	T/L S2 07-01	2008	Def
II	Acc 8101	Revised title	T/L S2 07-01	2008	Def
II	Acc 8102	Revised title	T/L S2 07-01	2008	Def
III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				

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III	TC B113	Added	T/L S2 07-01	2008	TC
III	TC B121	Revised description; revised comment	T/L S2 07-01	2008	TC
III	TC B131	Added	T/L S2 07-01	2008	TC
III	TC B134	Revised comment	T/L S2 07-01	2008	TC
III	TC B440	Added	T/L S2 07-01	2008	TC
III	TC C141	Revised description	T/L S2 07-01	2008	TC
III	TC C143	Revised description; revised comment	T/L S2 07-01	2008	TC
III	TC C145	Added	T/L S2 07-01	2008	TC
III	TC C147	Added	T/L S2 07-01	2008	TC
III	TC C149	Added	T/L S2 07-01	2008	TC
III	TC C151	Added	T/L S2 07-01	2008	TC
III	TC C155	Added	T/L S2 07-01	2008	TC
III	TC C402	Revised all	T/L S2 07-01	2008	TC
III	TC C405	Added	T/L S2 07-01	2008	TC
III	TC C420	Revised all	T/L S2 07-01	2008	TC
III	TC C434	Deleted	T/L S2 07-01	2008	TC
III	TC C435	Added	T/L S2 07-01	2008	TC
III	TC C436	Deleted	T/L S2 07-01	2008	TC
III	TC C437	Added	T/L S2 07-01	2008	TC
III	TC C444	Added	T/L S2 07-01	2008	TC
III	TC D112	Added	T/L S2 07-01	2008	TC
III	TC D146	Revised description, comment, reference; added dr USSGL 5791; deleted dr USSGL 1399	T/L S2 07-01	2008	TC
III	TC D147	Added	T/L S2 07-01	2008	TC
III	TC D148	Revised all	T/L S2 07-01	2008	TC
III	TC D420	Revised description; revised reference	T/L S2 07-01	2008	TC
III	TC D422	Revised description; revised reference	T/L S2 07-01	2008	TC
III	TC D424	Revised description; revised comment	T/L S2 07-01	2008	TC
III	TC D584	Revised description; revised comment; revised reference	T/L S2 07-01	2008	TC
III	TC D585	Added	T/L S2 07-01	2008	TC
III	TC D590	Added	T/L S2 07-01	2008	TC
III	TC E113	Revised comment	T/L S2 07-01	2008	TC
III	TC E117	Revised comment	T/L S2 07-01	2008	TC
III	TC E119	Added	T/L S2 07-01	2008	TC
III	TC E508	Revised reference; added dr USSGL 5776; deleted dr USSGL 5730	T/L S2 07-01	2008	TC
III	TC E509	Added	T/L S2 07-01	2008	TC
III	TC E604	Revised reference; added cr USSGL 5775; deleted cr USSGL 5720	T/L S2 07-01	2008	TC
III	TC F122	Added cr USSGL 4351; deleted cr USSGL 4350	T/L S2 07-01	2008	TC

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III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
III	TC F124	Revised description, comment, reference; added dr USSGL 2985	T/L S2 07-01	2008	TC
III	TC F125	Added	T/L S2 07-01	2008	TC
III	TC F144	Revised comment; revised reference; added dr USSGL 5900	T/L S2 07-01	2008	TC
III	TC F302	Added cr USSGL 4290	T/L S2 07-01	2008	TC
III	TC F336	Added dr USSGLs 5755, 5791, 5795, cr USSGLs 5776, 5993, 5994; deleted cr USSGL 5790	T/L S2 07-01	2008	TC
III	TC F390	Revised comment; added dr USSGL 4351; deleted dr USSGL 4350	T/L S2 07-01	2008	TC
IV	<i>USSGL Account Attribute Tables:</i>				
	FACTS I USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	Acc 1351	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 2511	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 2985	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5775	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5776	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5791	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5795	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5993	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5994	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5997	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 5998	Added	T/L S2 07-01	2008	FACTSI Tbl
IV	Acc 4290	Added	T/L S2 07-01	2008	FACTSII Tbl
IV	Acc 4351	Added	T/L S2 07-01	2008	FACTSII Tbl
	<u>Attribute</u>				
IV	Prior_Year_Adjustment	Added to USSGL accounts 1010E, 1120E, 1130E, 1195E, 1610E, 1611E, 1612E, 1613E, 1620E, 1621E, 1622E, 1623E, 1630E, 1631E, 1638E, 4032E, 4042E, 4111E, 4112E, 4114E, 4115E, 4117E, 4118E, 4119E, 4122E, 4123E, 4124E, 4125E, 4126E, 4127E, 4128E, 4129E, 4130E, 4131E, 4132E, 4133E, 4134E, 4135E, 4136E, 4137E, 4138E, 4140E, 4141E, 4143E, 4144E, 4146E, 4147E, 4150E, 4151E, 4152E, 4157E, 4158E, 4166E, 4167E, 4168E, 4170E, 4171E, 4172E, 4173E, 4175E, 4176E, 4190E, 4191E, 4192E, 4199E, 4212E, 4221E, 4222E, 4225E, 4230E, 4232E, 4233E, 4234E, 4251E, 4252E, 4255E, 4260E, 4261E, 4262E, 4263E, 4264E, 4265E, 4266E, 4267E, 4271E, 4273E, 4275E, 4276E, 4277E, 4281E, 4283E, 4285E, 4286E, 4287E, 4290E, 4320E, 4350E, 4351E, 4355E, 4356E, 4357E, 4382E, 4383E, 4384E, 4387E, 4388E, 4392E, 4393E, 4394E, 4397E, 4398E, 4399E, 4801E, 4802E, 4831E, 4871E, 4872E, 4881E, 4882, 4901E, 4902E, 4908E, 4931E, 4971E, 4972E, 4981E, and 4982E.	T/L S2 07-01	2008	FACTSII Tbl
IV	Prior_Year_Adjustment	Added footnote 3	T/L S2 07-01	2008	FACTSII Tbl

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IV	USSGL Account Attribute Tables:				
	FACTS II USSGL Account Attribute Table:				
	Entity Relationship Diagram				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII ERD
	Attribute Definition Report				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII ADR
IV	Prior_Year_Adjustment	Added domain values "P - Adjustments to prior-year reporting" and "X - Not an adjustment to prior-year reporting"	T/L S2 07-01	2008	FACTSII ADR
	Easy Reference				
	Attribute				
IV	Prior_Year_Adjustment	Added	T/L S2 07-01	2008	FACTSII EasRef
IV	Prior_Year_Adjustment	Added domain values "P - Adjustments to prior-year reporting" and "X - Not an adjustment to prior-year reporting"	T/L S2 07-01	2008	FACTSII EasRef
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	Line				
V	Ln 1B	Added	T/L S2 07-01	2008	133
V	Ln 3D1a	Added USSGL 4290	T/L S2 07-01	2008	133
V	Ln 6A	Added USSGL 4351	T/L S2 07-01	2008	133
V	Ln 12A	Revised line title	T/L S2 07-01	2008	133
V	Ln 12A1	Added	T/L S2 07-01	2008	133
V	Ln 12A2	Added	T/L S2 07-01	2008	133
V	Ln 12B	Revised line title	T/L S2 07-01	2008	133
V	Ln 12B1	Added	T/L S2 07-01	2008	133
V	Ln 12B2	Added	T/L S2 07-01	2008	133
	Footnotes				
V	Ftnt 22	Revised	T/L S2 07-01	2008	133
V	Ftnt 23	Added	T/L S2 07-01	2008	133
V	Ftnt 24	Added	T/L S2 07-01	2008	133
V	Ftnt 25	Added	T/L S2 07-01	2008	133
V	Ftnt 26	Added	T/L S2 07-01	2008	133
	FMS 2108: Yearend Closing Statement:				
V	None		T/L S2 07-01	2008	2108
	Balance Sheet:				
	Line				
V	Ln 4	Added USSGL 1351	T/L S2 07-01	2008	BalSht
V	Ln 18	Added USSGL 2511	T/L S2 07-01	2008	BalSht
V	Ln 19	Added USSGL 2985	T/L S2 07-01	2008	BalSht
V	Ln 32	Added USSGLs 5775, 5776, 5791, 5795, 5993, 5994, 5997, 5998	T/L S2 07-01	2008	BalSht
V	Ln 33	Added USSGLs 5775, 5776, 5791, 5795, 5993, 5994, 5997, 5998	T/L S2 07-01	2008	BalSht
	Statement of Net Cost:				
V	None		T/L S2 07-01	2008	NetCost

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Statement of Changes in Net Position:					
	<u>Line</u>				
V	Ln 11	Added USSGLs 5775, 5776	T/L S2 07-01	2008	NetPos
	Ln 13	Added USSGLs 5791, 5795, 5993, 5994	T/L S2 07-01	2008	NetPos
Statement of Custodial Activity:					
V	None		T/L S2 07-01	2008	Cust

T/L S2 08-02

I	USSGL Chart of Accounts:				
	<u>USSGL Account</u>				
I	Acc 2140	Revised title	T/L S2 08-02	2009	CoA
I	Acc 2141	Added	T/L S2 08-02	2009	CoA
I	Acc 2179	Deleted	T/L S2 08-02	2009	CoA
I	Acc 2191	Added	T/L S2 08-02	2009	CoA
I	Acc 2400	Revised title	T/L S2 08-02	2009	CoA
I	Acc 2950	Deleted	T/L S2 08-02	2009	CoA
I	Acc 3400	Added	T/L S2 08-02	2009	CoA
I	Acc 3410	Added	T/L S2 08-02	2009	CoA
I	Acc 3420	Added	T/L S2 08-02	2009	CoA
I	Acc 4208	Added	T/L S2 08-02	2009	CoA
I	Acc 4281	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5313	Added	T/L S2 08-02	2009	CoA
I	Acc 5791	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5799	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5800	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5801	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5802	Added	T/L S2 08-02	2009	CoA
I	Acc 5803	Added	T/L S2 08-02	2009	CoA
I	Acc 5804	Added	T/L S2 08-02	2009	CoA
I	Acc 5805	Added	T/L S2 08-02	2009	CoA
I	Acc 5806	Added	T/L S2 08-02	2009	CoA
I	Acc 5809	Deleted	T/L S2 08-02	2009	CoA
I	Acc 5820	Added	T/L S2 08-02	2009	CoA
I	Acc 5821	Added	T/L S2 08-02	2009	CoA
I	Acc 5822	Added	T/L S2 08-02	2009	CoA
I	Acc 5823	Added	T/L S2 08-02	2009	CoA
I	Acc 5824	Added	T/L S2 08-02	2009	CoA
I	Acc 5825	Added	T/L S2 08-02	2009	CoA
I	Acc 5826	Added	T/L S2 08-02	2009	CoA
I	Acc 5830	Added	T/L S2 08-02	2009	CoA

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I	<i>USSGL Chart of Accounts:</i>				
	<u>USSGL Account</u>				
I	Acc 5831	Added	T/L S2 08-02	2009	CoA
I	Acc 5832	Added	T/L S2 08-02	2009	CoA
I	Acc 5833	Added	T/L S2 08-02	2009	CoA
I	Acc 5834	Added	T/L S2 08-02	2009	CoA
I	Acc 5835	Added	T/L S2 08-02	2009	CoA
I	Acc 5836	Added	T/L S2 08-02	2009	CoA
I	Acc 5890	Revised title	T/L S2 08-02	2009	CoA
I	Acc 5891	Added	T/L S2 08-02	2009	CoA
I	Acc 5892	Added	T/L S2 08-02	2009	CoA
I	Acc 5893	Added	T/L S2 08-02	2009	CoA
I	Acc 5894	Added	T/L S2 08-02	2009	CoA
I	Acc 5895	Added	T/L S2 08-02	2009	CoA
I	Acc 5896	Added	T/L S2 08-02	2009	CoA
I	Acc 6340	Added	T/L S2 08-02	2009	CoA
II	<i>USSGL Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
II	Acc 2140	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 2141	Added	T/L S2 08-02	2009	Def
II	Acc 2179	Deleted	T/L S2 08-02	2009	Def
II	Acc 2191	Added	T/L S2 08-02	2009	Def
II	Acc 2400	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 2950	Deleted	T/L S2 08-02	2009	Def
II	Acc 3400	Added	T/L S2 08-02	2009	Def
II	Acc 3410	Added	T/L S2 08-02	2009	Def
II	Acc 3420	Added	T/L S2 08-02	2009	Def
II	Acc 4208	Added	T/L S2 08-02	2009	Def
II	Acc 4221	Revised definition	T/L S2 08-02	2009	Def
II	Acc 4281	Deleted	T/L S2 08-02	2009	Def
II	Acc 5313	Added	T/L S2 08-02	2009	Def
II	Acc 5791	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5799	Deleted	T/L S2 08-02	2009	Def
II	Acc 5800	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5801	Revised all	T/L S2 08-02	2009	Def
II	Acc 5802	Added	T/L S2 08-02	2009	Def
II	Acc 5803	Added	T/L S2 08-02	2009	Def
II	Acc 5804	Added	T/L S2 08-02	2009	Def
II	Acc 5805	Added	T/L S2 08-02	2009	Def

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II	<i>USSGL Accounts and Definitions:</i>				
	<u>USSGL Account</u>				
II	Acc 5806	Added	T/L S2 08-02	2009	Def
II	Acc 5809	Deleted	T/L S2 08-02	2009	Def
II	Acc 5820	Added	T/L S2 08-02	2009	Def
II	Acc 5821	Added	T/L S2 08-02	2009	Def
II	Acc 5822	Added	T/L S2 08-02	2009	Def
II	Acc 5823	Added	T/L S2 08-02	2009	Def
II	Acc 5824	Added	T/L S2 08-02	2009	Def
II	Acc 5825	Added	T/L S2 08-02	2009	Def
II	Acc 5826	Added	T/L S2 08-02	2009	Def
II	Acc 5830	Added	T/L S2 08-02	2009	Def
II	Acc 5831	Added	T/L S2 08-02	2009	Def
II	Acc 5832	Added	T/L S2 08-02	2009	Def
II	Acc 5833	Added	T/L S2 08-02	2009	Def
II	Acc 5834	Added	T/L S2 08-02	2009	Def
II	Acc 5835	Added	T/L S2 08-02	2009	Def
II	Acc 5836	Added	T/L S2 08-02	2009	Def
II	Acc 5890	Revised title and definition	T/L S2 08-02	2009	Def
II	Acc 5891	Added	T/L S2 08-02	2009	Def
II	Acc 5892	Added	T/L S2 08-02	2009	Def
II	Acc 5893	Added	T/L S2 08-02	2009	Def
II	Acc 5894	Added	T/L S2 08-02	2009	Def
II	Acc 5895	Added	T/L S2 08-02	2009	Def
II	Acc 5896	Added	T/L S2 08-02	2009	Def
II	Acc 5900	Revised definition	T/L S2 08-02	2009	Def
II	Acc 6330	Revised definition	T/L S2 08-02	2009	Def
II	Acc 6340	Added	T/L S2 08-02	2009	Def
III	<i>USSGL Account Transactions:</i>				
	<u>Account Transaction Categories</u>				
III	TC Cat H	Added	T/L S2 08-02	2009	TC
	<u>Transaction Code</u>				
III	TC A122	Revised comment	T/L S2 08-02	2009	TC
III	TC A123	Revised comment	T/L S2 08-02	2009	TC
III	TC A150	Deleted	T/L S2 08-02	2009	TC

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III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				
III	TC A188	Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806	T/L S2 08-02	2009	TC
III	TC B105	Deleted cr USSGL account 2179; Revised comment	T/L S2 08-02	2009	TC
III	TC B107	Revised description	T/L S2 08-02	2009	TC
III	TC B110	Deleted dr USSGL account 2990; Revised description	T/L S2 08-02	2009	TC
III	TC B112	Added dr USSGL account 2141	T/L S2 08-02	2009	TC
III	TC B118	Added dr USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 08-02	2009	TC
III	TC B120	Revised description	T/L S2 08-02	2009	TC
III	TC B121	Revised description	T/L S2 08-02	2009	TC
III	TC B402	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC B408	Added dr USSGL accounts 2210, 2211, 2213, 2215; Deleted dr USSGL account 2990	T/L S2 08-02	2009	TC
III	TC B416	Added dr USSGL accounts 4450, 4510, 4610, 4620, 4700, 4720, 5891, 5892, 5893, 5894, 5895, and 5896; Added cr 4901	T/L S2 08-02	2009	TC
III	TC B418	Added cr USSGL account 2141	T/L S2 08-02	2009	TC
III	TC B420	Added cr USSGL account 2191; Deleted cr USSGL account 2190	T/L S2 08-02	2009	TC
III	TC B438	Revised comment	T/L S2 08-02	2009	TC
III	TC C108	Revised description	T/L S2 08-02	2009	TC
III	TC C126	Deleted	T/L S2 08-02	2009	TC
III	TC C141	Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806	T/L S2 08-02	2009	TC
III	TC C158	Revised comment	T/L S2 08-02	2009	TC
III	TC C170	Revised description	T/L S2 08-02	2009	TC
III	TC C402	Added cr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Deleted cr USSGL account 5801	T/L S2 08-02	2009	TC
III	TC C410	Deleted	T/L S2 08-02	2009	TC
III	TC C422	Added cr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Deleted cr USSGL account 5800	T/L S2 08-02	2009	TC
III	TC D102	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D106	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D107	Revised comment; Added dr USSGL account 4620; Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D110	Added dr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC D134	Revised comment; Added cr USSGL accounts 2191 and 4620	T/L S2 08-02	2009	TC
III	TC D145	Added cr USSGL account 4208; Deleted cr USSGL account 4201; Revised comment	T/L S2 08-02	2009	TC
III	TC D147	Revised description; Added dr USSGL account 1399	T/L S2 08-02	2009	TC
III	TC D308	Added dr USSGL accounts 2141 and 2191; Deleted dr USSGL account 2950 and cr USSGL account 2179	T/L S2 08-02	2009	TC
III	TC D312	Added cr USSGL accounts 2141 and 2191; Deleted dr USSGL account 2179 and cr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC D402	Added dr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted dr USSGL account 5809	T/L S2 08-02	2009	TC
III	TC D424	Added dr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted dr USSGL account 5809	T/L S2 08-02	2009	TC
III	<i>USSGL Account Transactions:</i>				
	<u>Transaction Code</u>				

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III	TC D506	Revised description	T/L S2 08-02	2009	TC
III	TC D586	Added dr USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, and 5826; Added cr USSGL accounts 5801, 5802, 5803, 5804, 5805, and 5806; Deleted dr USSGL account 5801	T/L S2 08-02	2009	TC
III	TC E102	Added cr USSGL account 2191	T/L S2 08-02	2009	TC
III	TC E118	Deleted cr USSGL account 5310; Added cr USSGL account 5313	T/L S2 08-02	2009	TC
III	TC E122	Deleted dr USSGL account 6330; Added dr USSGL account 6340	T/L S2 08-02	2009	TC
III	TC E514	Deleted dr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC E610	Deleted cr USSGL account 2950	T/L S2 08-02	2009	TC
III	TC F302	Added dr USSGL account 4208	T/L S2 08-02	2009	TC
III	TC F336	Added dr USSGL accounts 5313, 5801, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826; Added cr USSGL accounts 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted cr USSGL accounts 5799 and 5809	T/L S2 08-02	2009	TC
III	TC F390	Added cr USSGL account 4208; Deleted cr USSGL account 4201	T/L S2 08-02	2009	TC
III	TC H100	Added	T/L S2 08-02	2009	TC
III	TC H200	Added	T/L S2 08-02	2009	TC
III	TC H300	Added	T/L S2 08-02	2009	TC
III	TC H301	Added	T/L S2 08-02	2009	TC
III	TC H310	Added	T/L S2 08-02	2009	TC
III	TC H312	Added	T/L S2 08-02	2009	TC
IV	USSGL Account Attribute Tables:				
	FACTS I USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	Acc 2141	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 2179	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 2191	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 2950	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3400	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3410	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 3420	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5313	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5799	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5801	Revised	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5802	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5803	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5804	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5805	Added	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 5806	Added	T/L S2 08-02	2009	FACTSII Tbl

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IV	USSGL Account Attribute Tables:				
	FACTS I USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	Acc 5809	Deleted	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5820	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5821	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5822	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5823	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5824	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5825	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5826	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5830	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5831	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5832	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5833	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5834	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5835	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5836	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5891	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5892	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5893	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5894	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5895	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 5896	Added	T/L S2 08-02	2009	FACTSI Tbl
IV	Acc 6340	Added	T/L S2 08-02	2009	FACTSI Tbl
	<u>Footnotes</u>				
IV	Ftnt 5	Added	T/L S2 08-02	2009	FACTSI Fnt
IV	Ftnt 6	Revised from footnote 5	T/L S2 08-02	2009	FACTSI Fnt
	FACTS II USSGL Account Attribute Table:				
	<u>USSGL Account</u>				
IV	Acc 4281B	Deleted	T/L S2 08-02	2009	FACTSII Tbl
IV	Acc 4281E	Deleted	T/L S2 08-02	2009	FACTSII Tbl

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V	<i>USSGL Crosswalks to Standard External Reports:</i>				
	SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:				
	<u>Line</u>				
V	Ln 1A	Deleted USSGL account 4281B	T/L S2 08-02	2009	133
V	Ln 1B	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 3D1b	Deleted USSGL account 4281B&E	T/L S2 08-02	2009	133
V	Ln 12B1	Deleted USSGL account 4281B	T/L S2 08-02	2009	133
V	Ln 12B2	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 17	Deleted USSGL account 4281B&E	T/L S2 08-02	2009	133
V	Ln 18B	Deleted USSGL account 4281E	T/L S2 08-02	2009	133
V	Ln 19C	Deleted USSGL account 5809; Added USSGL accounts 1620, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 7111; Revised USSGL account 5801	T/L S2 08-02	2009	133
	<u>Footnote</u>				
V	Ftnt 27	Added	T/L S2 08-02	2009	133
	FMS 2108: Yearend Closing Statement:				
V	Col 7	Deleted USSGL account 4281	T/L S2 08-02	2009	2108
	Balance Sheet				
	<u>Line</u>				
V	Ln 17	Deleted USSGL account 2179	T/L S2 08-02	2009	BalSht
V	Ln 18	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 08-02	2009	BalSht
V	Ln 19	Deleted USSGL account 2950	T/L S2 08-02	2009	BalSht
V	Ln 23	Added USSGL account 2141; Deleted USSGL account 2140	T/L S2 08-02	2009	BalSht
V	Ln 24	Added USSGL account 2191; Deleted USSGL account 2190	T/L S2 08-02	2009	BalSht
V	Ln 32	Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 08-02	2009	BalSht
V	Ln 33	Added USSGL account 5313, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340; Deleted USSGL accounts 5799 and 5809; Revised USSGL account 5801	T/L S2 08-02	2009	BalSht
	<u>Footnotes</u>				
V	Ftnt 9	Deleted	T/L S2 08-02	2009	BalSht
V	Ftnt 10	Revised to 9	T/L S2 08-02	2009	BalSht
V	Ftnt 11	Revised to 10	T/L S2 08-02	2009	BalSht
V	Ftnt 12	Deleted	T/L S2 08-02	2009	BalSht
V	Ftnt 13	Revised to 11	T/L S2 08-02	2009	BalSht
	Statement of Net Cost				
	<u>Line</u>				
V	Ln 1	Added USSGL account 6340	T/L S2 08-02	2009	NetCost
V	Ln 2	Added USSGL account 5313	T/L S2 08-02	2009	NetCost
V	Ln 5	Added USSGL account 5313	T/L S2 08-02	2009	NetCost

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
V	<i>USSGL Crosswalks to Standard External Reports:</i>				
	Statement of Changes in Net Position:				
	<u>Line</u>				
V	Ln 6	Added USSGL accounts 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896; Deleted USSGL account 5809; Revised USSGL account 5801	T/L S2 08-02	2009	NetPos
V	Ln 13	Deleted USSGL account 5799	T/L S2 08-02	2009	NetPos
	Statement of Custodial Activity:				
	<u>Line</u>				
V	Ln 1	Added USSGL account 5801; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 2	Added USSGL account 5802; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 3	Added USSGL account 5804; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 4	Added USSGL account 5805; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 5	Added USSGL account 5803; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 6	Added USSGL account 5806; Deleted USSGL account 5800	T/L S2 08-02	2009	Cust
V	Ln 9	Added USSGL accounts 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, and 5836; Deleted USSGL accounts 5801 and 5809	T/L S2 08-02	2009	Cust
V	Ln 11	Added USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 08-02	2009	Cust
V	Ln 13	Added USSGL accounts 5891, 5892, 5893, 5894, 5895, and 5896	T/L S2 07-01	2009	Cust

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Summary of Changes
(Consolidated)**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM Effective</u>	<u>Reporting FY</u>	<u>Financial Statement or Report</u>
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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, provide the appropriate level of detail needed for central agency reporting and, in effect, create new USSGL accounts. 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 Expenses**
- **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 from the prior year TFM release (changes to the title, normal balance, and/or definition).

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**U.S. Government Standard General Ledger
Chart of Accounts**

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
1000 ASSETS		
1010	Fund Balance With Treasury	Debit
1090	Fund Balance With Treasury Under a Continuing Resolution	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
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	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
1410	Advances and 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, Obsolete, and Unserviceable	Debit
1514	Operating Materials and Supplies Held for Repair	Debit

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**U.S. Government Standard General Ledger
Chart of Accounts**

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
1000	ASSETS (continued)	
	INVENTORY AND RELATED PROPERTY (continued)	
1519	Operating Materials and Supplies - Allowance	Credit
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
	FORCLOSED 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 the Bureau of the Public Debt	Debit

**U.S. Government Standard General Ledger
Chart of Accounts**

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
1000	ASSETS (continued)	
	INVESTMENTS (continued)	
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Credit
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
1618	Market Adjustment - Investments	Debit
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Debit
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Credit
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Credit
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Debit
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Credit
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

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**U.S. Government Standard General Ledger
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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
1000	ASSETS (continued)	
	GENERAL PROPERTY, PLANT, AND EQUIPMENT (continued)	
1749	Accumulated Depreciation on Other Structures and Facilities	Credit
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 - Not Otherwise Classified	Credit
2141	Accrued Interest Payable - Debt	Credit
2150	Payable for Transfers of Currently Invested Balances	Credit
2155	Expenditure Transfers Payable	Credit
2160	Entitlement Benefits Due and Payable	Credit
2170	Subsidy Payable to the Financing Account	Credit
2180	Loan Guarantee Liability	Credit
2190	Other Liabilities With Related Budgetary Obligations	Credit
2191	Employee Health Care Liability Incurred but Not Reported	Credit

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
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		
2310	Liability for Advances and Prepayments	Credit
2320	Other Deferred Revenue	Credit
2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	Credit
DEBT		
2510	Principal Payable to the Bureau of the Public Debt	Credit
2511	Capitalized Loan Interest Payable - Non-Credit Reform	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
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

**U.S. Government Standard General Ledger
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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
OTHER LIABILITIES		
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2940	Capital Lease Liability	Credit
2960	Accounts Payable From Canceled Appropriations	Credit
2970	Liability for Capital Transfers to the General Fund of the Treasury	Credit
2980	Custodial Liability	Credit
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit
2990	Other Liabilities Without Related Budgetary Obligations	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	Credit
3107	Unexpended Appropriations - Used	Debit
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit
3310	Cumulative Results of Operations	Credit
3400	Fiduciary Net Assets	Credit
3410	Contributions to Fiduciary Net Assets	Credit
3420	Withdrawals or Distributions of Fiduciary Net Assets	Debit
4000 BUDGETARY		
ANTICIPATED RESOURCES		
4032	Estimated Indefinite Contract Authority	Debit
4034	Anticipated Adjustments to Contract Authority	Credit
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

**U.S. Government Standard General Ledger
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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	ANTICIPATED RESOURCES (continued)	
4070	Anticipated Collections From Federal Sources	Debit
	TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES	
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Credit
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Credit
4083	Transfers - Current-Year Authority - Receivable - Transferred	Credit
	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
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	Debit
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit
4127	Amounts Appropriated From Specific Invested TAFS - Payable	Credit
4128	Amounts Appropriated From Specific Invested TAFS - Transfers- In	Debit
4129	Amounts Appropriated From Specific Invested TAFS - Transfers- Out	Credit
	CONTRACT AUTHORITY	
4130	Appropriation To Liquidate Contract Authority Withdrawn	Credit
4131	Current-Year Contract Authority Realized	Debit

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**U.S. Government Standard General Ledger
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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	CONTRACT AUTHORITY (continued)	
4132	Substitution of Contract Authority	Credit
4133	Decreases to Indefinite Contract Authority	Credit
4134	Contract Authority Withdrawn	Credit
4135	Contract Authority Liquidated	Credit
4136	Contract Authority To Be Liquidated by Trust Funds	Credit
4137	Transfers of Contract Authority	Debit
4138	Appropriation To Liquidate Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit
	BORROWING AUTHORITY	
4140	Substitution of Borrowing Authority	Credit
4141	Current-Year Borrowing Authority Realized	Debit
4143	Decreases to Indefinite Borrowing Authority	Credit
4144	Borrowing Authority Withdrawn	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	Debit
4165	Allocations of Authority - Anticipated From Invested Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit
4167	Allocations of Realized Authority - Transferred From Invested Balances	Debit

**U.S. Government Standard General Ledger
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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	OTHER BUDGETARY RESOURCES (continued)	
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit
4170	Transfers - Current-Year Authority	Debit
4171	Nonallocation Transfers of Invested Balances - Receivable	Debit
4172	Nonallocation Transfers of Invested Balances - Payable	Credit
4173	Nonallocation Transfers of Invested Balances - Transferred	Debit
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit
4176	Allocation Transfers of Prior-Year Balances	Debit
4180	Anticipated Transfers - Prior-Year Balances	Debit
4190	Transfers - Prior-Year Balances	Debit
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit
4192	Balance Transfers - Unexpired to Expired	Debit
4195	Transfer of Obligated Balances	Debit
4199	Transfer of Expired Expenditure Transfers - Receivable	Debit
4201	Total Actual Resources - Collected	Debit
4208	Adjustment to Total Resources - Disposition of Canceled Payables	Credit
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
4230	Unfilled Customer Orders Without Advance - Transferred	Debit
4231	Unfilled Customer Orders With Advance - Transferred	Credit
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit
4233	Reimbursements and Other Income Earned - Receivable - Transferred	Debit
4234	Other Federal Receivables - Transferred	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

**U.S. Government Standard General Ledger
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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	OTHER BUDGETARY RESOURCES (continued)	
4261	Actual Collections of Business-Type Fees	Debit
4262	Actual Collections of Loan Principal	Debit
4263	Actual Collections of Loan Interest	Debit
4264	Actual Collections of Rent	Debit
4265	Actual Collections From Sale of Foreclosed Property	Debit
4266	Other Actual Business-Type Collections From Non-Federal Sources	Debit
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit
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
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
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	Debit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit
4350	Canceled Authority	Credit
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	Credit
4355	Cancellation of Appropriation From Unavailable Receipts	Credit
4356	Cancellation of Appropriation From Invested Balances	Credit
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit
4382	Temporary Reduction - New Budget Authority	Credit
4383	Temporary Reduction - Prior-Year Balances	Credit
4384	Temporary Reduction/Cancellation Returned by Appropriation	Credit

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
4391	Adjustments to Indefinite No-Year Authority	Credit
4392	Permanent Reduction - New Budget Authority	Credit
4393	Permanent Reduction - Prior-Year Balances	Credit
4394	Receipts Unavailable for Obligation Upon Collection	Credit
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded From Obligation	Credit
4399	Special and Trust Fund Refunds and Recoveries 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.
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Exempt From Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4690	Anticipated Resources - Programs Exempt From Apportionment	Credit
4700	Commitments - Programs Subject to Apportionment	Credit
4720	Commitments - Programs Exempt From Apportionment	Credit

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
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	Credit
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit
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
4908	Authority Outlayed Not Yet Disbursed	Credit
4931	Delivered Orders - Obligations Transferred, Unpaid	Credit
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
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 - Other	Credit
5311	Interest Revenue - Investments	Credit
5312	Interest Revenue - Loans Receivable/Uninvested Funds	Credit

**U.S. Government Standard General Ledger
Chart of Accounts**

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
5000	REVENUE AND OTHER FINANCING SOURCES (continued)	
5313	Interest Revenue - Subsidy Amortization	Credit
5317	Contra Revenue for Interest Revenue - Loans Receivable	Debit
5318	Contra Revenue for Interest Revenue - Investments	Debit
5319	Contra Revenue for Interest Revenue - Other	Debit
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
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	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
5775	Nonbudgetary Financing Sources Transferred In	Credit
5776	Nonbudgetary Financing Sources Transferred Out	Debit
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Credit
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	Debit
5795	Seigniorage	Credit
5800	Tax Revenue Collected - Not Otherwise Classified	Credit
5801	Tax Revenue Collected - Individual	Credit

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
5000	REVENUE AND OTHER FINANCING SOURCES	
	(continued)	
5802	Tax Revenue Collected - Corporate	Credit
5803	Tax Revenue Collected - Unemployment	Credit
5804	Tax Revenue Collected - Excise	Credit
5805	Tax Revenue Collected - Estate and Gift	Credit
5806	Tax Revenue Collected - Customs	Credit
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit
5821	Tax Revenue Accrual Adjustment - Individual	Credit
5822	Tax Revenue Accrual Adjustment - Corporate	Credit
5823	Tax Revenue Accrual Adjustment - Unemployment	Credit
5824	Tax Revenue Accrual Adjustment - Excise	Credit
5825	Tax Revenue Accrual Adjustment - Estate and Gift	Credit
5826	Tax Revenue Accrual Adjustment - Customs	Credit
5830	Contra Revenue for Taxes - Not Otherwise Classified	Debit
5831	Contra Revenue for Taxes - Individual	Debit
5832	Contra Revenue for Taxes - Corporate	Debit
5833	Contra Revenue for Taxes - Unemployment	Debit
5834	Contra Revenue for Taxes - Excise	Debit
5835	Contra Revenue for Taxes - Estate and Gift	Debit
5836	Contra Revenue for Taxes - Customs	Debit
5890	Tax Revenue Refunds - Not Otherwise Classified	Debit
5891	Tax Revenue Refunds - Individual	Debit
5892	Tax Revenue Refunds - Corporate	Debit
5893	Tax Revenue Refunds - Unemployment	Debit
5894	Tax Revenue Refunds - Excise	Debit
5895	Tax Revenue Refunds - Estate and Gift	Debit
5896	Tax Revenue Refunds - Customs	Debit
5900	Other Revenue	Credit
5909	Contra Revenue for Other Revenue	Debit
5990	Collections for Others - Statement of Custodial Activity	Debit
5991	Accrued Collections for Others - Statement of Custodial Activity	Debit
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit
5997	Financing Sources Transferred In From Custodial Statement Collections	Credit

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
5000	REVENUE AND OTHER FINANCING SOURCES	
	(continued)	
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	Debit
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
6340	Interest Expense Accrued on the Liability for Loan Guarantees	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 - Other	Credit
7111	Gains on Disposition of Investments	Credit
7112	Gains on Disposition of Borrowings	Credit
7180	Unrealized Gains	Credit
7190	Other Gains	Credit
	LOSSES	
7210	Losses on Disposition of Assets - Other	Debit

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
7000	GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)	
	LOSSES (continued)	
7211	Losses on Disposition of Investments	Debit
7212	Losses on Disposition of Borrowings	Debit
7280	Unrealized Losses	Debit
7290	Other Losses	Debit
	MISCELLANEOUS ITEMS	
7300	Extraordinary Items	Credit
7400	Prior-Period Adjustments Due to Corrections of Errors	Credit
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Debit
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
8101	Partial Authority Cancellation	Credit
8102	Offset for Partial Authority Cancellation	Debit
8801	Offset for Purchases of Assets	Credit
8802	Purchases of Property, Plant, and Equipment	Debit

**U.S. Government Standard General Ledger
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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
8000	MEMORANDUM (continued)	
8803	Purchases of Inventory and Related Property	Debit
8804	Purchases of Assets - Other	Debit

**U.S. Government Standard General Ledger
Chart of Accounts**

**Account
Number**

Title

**Normal
Balance**

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

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 Definitions**

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

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 the Bureau of the Public Debt (BPD), the 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 BPD or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.")

Account Title: Fund Balance With Treasury Under a Continuing Resolution
Account Number: 1090
Normal Balance: Debit

Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when Financial Management Service processes a warrant and must adjust to zero by yearend.

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.

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

Account Title: Funds Held by the Public

Account Number: 1130

Normal Balance: Debit

Definition: Funds held by the public that Office of Management and Budget has determined will be included in the budget.

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 accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment.

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

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

Definition: The 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.

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 employment related benefits such as retirement, health insurance, life insurance, Federal Employees' Compensation Act, and unemployment compensation. This amount excludes Social Security taxes.

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

Definition: Amounts of identifiable, measurable, and legally enforceable taxes due from entities. This includes claims to cash or other assets through established assessment processes as defined by FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources."

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

Definition: Estimated amounts of uncollectible taxes receivable.

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

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.

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 Office of Management and Budget) 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."

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

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: Capitalized Loan Interest Receivable - Non-Credit Reform
Account Number: 1351
Normal Balance: Debit

Definition: The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled.

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.

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.

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

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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Advances and Prepayments
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. Advances are expenditures that are often not recurrent in nature. Prepayments are expenditures that are generally recurrent in nature. Prepayments are made to cover certain periodic expenses before those expenses are incurred. Common examples of advances are travel advances and advances to contractors. Common examples of prepayments are amounts prepaid for rent and insurance.

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.

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

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, Obsolete, and Unserviceable
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 or value of damaged personal property held as operating materials and supplies that 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 Use."

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.

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

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.

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.

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

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.")

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.

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

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
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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 pre-credit 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.

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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 the Bureau of the
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, nonmarketable Treasury securities, and market-based Treasury securities.

Account Title: Discount on U.S. Treasury Securities Issued by the Bureau of the
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.

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

Account Title: Premium on U.S. Treasury Securities Issued by the Bureau of the 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.

Account Title: Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Account Number: 1613

Normal Balance: Debit

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. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Market Adjustment - Investments

Account Number: 1618

Normal Balance: Debit

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. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Investments in Securities Other Than the Bureau of the 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.

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

Account Title: Discount on Securities Other Than the Bureau of the 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 the Bureau of the 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.

Account Title: Amortization of Discount and Premium on Securities Other Than the
Bureau of the Public Debt Securities

Account Number: 1623

Normal Balance: Debit

Definition: The amortization amount of discount and premium on securities other than the Bureau of the Public Debt securities held by an agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau
of the 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.

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Account Title: Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the 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 the Bureau of the 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."

Account Title: Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Account Number: 1638

Normal Balance: Debit

Definition: The accumulated unrealized holding gains and losses for U.S. Treasury Zero Coupon Bond investments due to adjustments to market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Account Number: 1639

Normal Balance: Credit

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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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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 general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (National Park or Forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded.

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 general 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.

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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 multiuse heritage assets when those costs are directly tied to the conduct of Federal Government operations.

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.

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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.

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.

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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.

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

Definition: Includes the full cost, as defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software," 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.

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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.

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 an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: Treasury and 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.

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

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

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

Account Title: Accrued Interest Payable - Not Otherwise Classified
Account Number: 2140
Normal Balance: Credit

Definition: The amount of interest accrued and owed to others that is not otherwise identified.

Account Title: Accrued Interest Payable - Debt
Account Number: 2141
Normal Balance: Credit

Definition: The amount of interest accrued and owed to others that is the result of loans and securities issued under general and special financing authority, including securities issued by the Bureau of the Public Debt.

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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 Office of Management and Budget) that occurs as a result of a nonexchange transaction.

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.

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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 cash flows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Other Liabilities With Related Budgetary Obligations
Account Number: 2190
Normal Balance: Credit

Definition: Amounts of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1).

Account Title: Employee Health Care Liability Incurred but Not Reported
Account Number: 2191
Normal Balance: Credit

Definition: The amount of claims or benefits that occurred during a particular time period but that have not yet been reported or submitted to an insurer.

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 SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.)

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

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

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 Federal Employees' Compensation Act liability, and the current portion of veterans' disability compensation benefits. This is not an actuarial liability.

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 SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.)

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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 benefits. (Refer to FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities," 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 SFFAS No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.)

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

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

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 made on the agencies' behalves. The funding for the liability will be made from a future appropriation. This is not an actuarial liability.

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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: Liability for Advances and Prepayments
Account Number: 2310
Normal Balance: Credit

Definition: Payment received in advance of performance of activities for which revenue has not been earned.

Account Title: Other Deferred Revenue
Account Number: 2320
Normal Balance: Credit

Definition: Revenue or income received but not yet earned from non-Federal sources not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset.

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

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

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.

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Account Title: Capitalized Loan Interest Payable - Non-Credit Reform
Account Number: 2511
Normal Balance: Credit

Definition: The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled.

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
Account Number: 2530
Normal Balance: Credit

Definition: The par value of U.S. securities issued under general and special financing authority.

Account Title: Discount on Securities Issued by Federal Agencies Under General and
Special Financing Authority
Account Number: 2531
Normal Balance: Debit

Definition: The discount on U.S. securities issued under general and special financing authority.

Account Title: Premium on Securities Issued by Federal Agencies Under General and
Special Financing Authority
Account Number: 2532
Normal Balance: Credit

Definition: The premium on U.S. securities issued under general and special financing authority.

**U.S. Government Standard General Ledger
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Account Title: Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

Account Number: 2533

Normal Balance: Debit

Definition: The amortization of discount and premium on securities issued under general and special financing authority. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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.

Account Title: Actuarial Pension Liability

Account Number: 2610

Normal Balance: Credit

Definition: The 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 SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.)

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

Definition: The 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 SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.)

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

Definition: The 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 SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 113.)

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

Definition: The amount recorded by employer agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.)

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

Definition: The amount recorded by administering agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include other post employment benefit actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation.

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

Definition: This account is used to reinstate valid accounts payable that were canceled.

Account Title: Liability for Capital Transfers to the General Fund of the Treasury
Account Number: 2970
Normal Balance: Credit

Definition: Amounts to be transferred to the General Fund of the Treasury via capital transfer. This includes excess amounts in liquidating funds.

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

Definition: The amount of custodial revenue (as defined by FASAB SFFAS No. 7, paragraphs 45 and 49) yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

Account Title: Liability for Non-Entity Assets Not Reported on the Statement of
Custodial Activity
Account Number: 2985
Normal Balance: Credit

Definition: The amount of non-entity assets held in a General Fund receipt account or other Treasury Account Symbol for transfer to other entities. This account excludes amounts defined in FASAB SFFAS No. 7, paragraphs 45 and 49. For amounts collected or to be collected on behalf of the General Fund of the Treasury, that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." This USSGL account is included on the USSGL crosswalk for the Balance Sheet, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Other Liabilities Without Related Budgetary Obligations
Account Number: 2990
Normal Balance: Credit

Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation.

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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.

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, including special and trust funds that receive appropriations from the General Fund of the Treasury. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the Treasury are to record this account.

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

Definition: The amount of new appropriations received during the fiscal year. Special and trust funds do not use this USSGL account to record appropriations of dedicated and earmarked receipts. However, special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

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. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.

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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. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.

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

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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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, "Expended Appropriations," when goods and services are received or benefits provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to
Corrections of Errors
Account Number: 3108
Normal Balance: Debit

Definition: The amount of net increase or decrease to unexpended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to
Changes in Accounting Principles

Account Number: 3109

Normal Balance: Debit

Definition: The amount of net increase or decrease to unexpended appropriations from a prior period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Cumulative Results of Operations

Account Number: 3310

Normal Balance: Credit

Definition: The net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Fiduciary Net Assets

Account Number: 3400

Normal Balance: Credit

Definition: The value of beneficiaries' equity. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."

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Account Title: Contributions to Fiduciary Net Assets
Account Number: 3410
Normal Balance: Credit

Definition: Contributions increase fiduciary net assets. Contributions include cash collected from and on behalf of beneficiaries and directly increase a beneficiary's equity. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."

Account Title: Withdrawals or Distributions of Fiduciary Net Assets
Account Number: 3420
Normal Balance: Debit

Definition: Disbursements to and on behalf of beneficiaries decrease fiduciary net assets. Disbursements are equity distributions to or on behalf of beneficiaries. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."

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: Credit

Definition: 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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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.

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Account Title: Amounts Appropriated From a Specific Treasury-Managed Trust Fund
TAFS - Receivable - Transferred

Account Number: 4081

Normal Balance: Credit

Definition: The amount in USSGL account 4126, "Amounts Appropriated From Specific Invested TAFS - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Allocations of Realized Authority - To Be Transferred From Invested
Balances - Transferred

Account Number: 4082

Normal Balance: Credit

Definition: The amount in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Transfers - Current-Year Authority - Receivable - Transferred

Account Number: 4083

Normal Balance: Credit

Definition: The amount in USSGL account 4171, "Nonallocation Transfers of Invested Balances - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Debt Liquidation Appropriations

Account Number: 4111

Normal Balance: Debit

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

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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.”

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.

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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. Additionally, this account may include the annualized amount of appropriations for continuing resolutions.

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

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

Account Title: Authority Adjusted for Interest on the Bureau of the Public Debt
Securities
Account Number: 4122
Normal Balance: Debit

Definition: The amount receivable for interest on the Bureau of the Public Debt securities to be paid in the future. Only the Bureau of the Public Debt may use this account.

**U.S. Government Standard General Ledger
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Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified -
Receivable - Temporary Reduction/Cancellation

Account Number: 4123

Normal Balance: Debit

Definition: The amount of authority reclassified from USSGL account 4126, "Amounts Appropriated From Specific Invested TAFS - Receivable," because of a temporary reduction or cancellation. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific agency expenditure account where the receivable is from an invested expenditure account.

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified -
Payable - Temporary Reduction/Cancellation

Account Number: 4124

Normal Balance: Credit

Definition: The amount of authority reclassified from USSGL account 4127, "Amounts Appropriated From Specific Invested TAFS - Payable," because of a temporary reduction or cancellation. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in an invested expenditure account where the payable is to a specific agency expenditure account.

Account Title: Loan Modification Adjustment Transfer Appropriation

Account Number: 4125

Normal Balance: Debit

Definition: The 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
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Account Title: Amounts Appropriated From Specific Invested TAFS - Receivable
Account Number: 4126
Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific agency account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. Other TAFS may record this account only with prior Office of Management and Budget approval.

Account Title: Amounts Appropriated From Specific Invested TAFS - Payable
Account Number: 4127
Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the President's Budget as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. Other TAFS may record this account only with prior Office of Management and Budget approval.

Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-In
Account Number: 4128
Normal Balance: Debit

Definition: Amounts appropriated in an appropriation or authorization act from an agency Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. Use only with Office of Management and Budget approval.

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Account Title: Amounts Appropriated From Specific Invested TAFS - Transfers-Out
Account Number: 4129
Normal Balance: Credit

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the President's Budget as an appropriation rather than a transfer. Use only with Office of Management and Budget approval.

Account Title: Appropriation To Liquidate Contract Authority Withdrawn
Account Number: 4130
Normal Balance: Credit

Definition: The amount of the excess portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

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: Substitution of Contract Authority
Account Number: 4132
Normal Balance: Credit

Definition: The amount of spending authority from offsetting collections represented by unfilled customer orders or accounts receivable used to replace obligated contract authority as a budgetary resource. Note: This account can only be used by the Department of Defense with approval from the Office of Management and Budget.

**U.S. Government Standard General Ledger
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Account Title: Decreases to Indefinite Contract Authority
Account Number: 4133
Normal Balance: Credit

Definition: The amount necessary to reconcile contract authority to obligations for Treasury Appropriation Fund Symbols that are funded with indefinite contract authority.

Account Title: Contract Authority Withdrawn
Account Number: 4134
Normal Balance: Credit

Definition: The amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

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.

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.

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

Definition: The amount of contract authority transferred between two Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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.

Account Title: Substitution of Borrowing Authority
Account Number: 4140
Normal Balance: Credit

Definition: The amount of borrowing authority replaced by appropriations or offsetting collections that were initially used to liquidate obligations incurred against authority to borrow.

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.

**U.S. Government Standard General Ledger
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Account Title: Decreases to Indefinite Borrowing Authority
Account Number: 4143
Normal Balance: Credit

Definition: The amount necessary to reconcile borrowing authority to obligations for Treasury Appropriation Fund Symbols that are funded with indefinite borrowing authority.

Account Title: Borrowing Authority Withdrawn
Account Number: 4144
Normal Balance: Credit

Definition: The amount of indefinite borrowing authority withdrawn due to recoveries of prior-year obligations where the authority to borrow was not borrowed.

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

Definition: The amount of nonexpenditure transfers during the fiscal year that reduces 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.

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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 series 1610, "Earnings of Government-Owned Enterprises," and 2810, "Repayments of Capital Investment, Government-Owned Enterprises."

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

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

Definition: The net amount of anticipated nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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. Use this USSGL account 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: Debit

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.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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Account Title: Allocations of Realized Authority - Transferred From Invested Balances

Account Number: 4167

Normal Balance: Debit

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 has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Account Number: 4168

Normal Balance: Debit

Definition: The amount of authority reclassified from USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of an amount that is either receivable or payable there is no impact on fund balance. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Transfers - Current-Year Authority

Account Number: 4170

Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount includes transfers of unobligated balances resulting from legislation that changes the purpose for which the balances are available for obligation. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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Account Title: Nonallocation Transfers of Invested Balances - Receivable
Account Number: 4171
Normal Balance: Debit

Definition: The amount to be transferred in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Nonallocation Transfers of Invested Balances - Payable
Account Number: 4172
Normal Balance: Credit

Definition: The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Nonallocation Transfers of Invested Balances - Transferred
Account Number: 4173
Normal Balance: Debit

Definition: The amount of nonexpenditure transfers of invested balances accomplished via SF 1151: Nonexpenditure Transfer Authorization, that reduce previously established USSGL accounts 4171, "Nonallocation Transfers of Invested Balances - Receivable" or 4172, "Nonallocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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Account Title: Allocation Transfers of Current-Year Authority for Noninvested
Accounts
Account Number: 4175
Normal Balance: Debit

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, when no investment authority is involved. This USSGL account is to be recorded mainly by general funds and revolving funds, which typically do not have investment authority. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

Definition: The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

Definition: The net amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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Accounts and Definitions**

Account Title: Balance Transfers - Extension of Availability Other Than Reappropriations

Account Number: 4191

Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with Office of Management and Budget approval. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Balance Transfers - Unexpired to Expired

Account Number: 4192

Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Use only with Office of Management and Budget (OMB) approval. This account may be used for other purposes on a case-by-case basis with prior approval from OMB. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Transfer of Obligated Balances

Account Number: 4195

Normal Balance: Debit

Definition: The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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Account Title: Transfer of Expired Expenditure Transfers - Receivable
Account Number: 4199
Normal Balance: Debit

Definition: The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS. This transaction is not accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Use only with Office of Management and Budget approval. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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: Adjustment to Total Resources - Disposition of Canceled Payables
Account Number: 4208
Normal Balance: Credit

Definition: The amount of an adjustment to a canceled payable in a canceled Treasury Appropriation Fund Symbol (for example, an adjustment is to pay for a canceled payable).

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 Office of Management and Budget apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received.

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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.

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. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed.

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.

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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: Unfilled Customer Orders Without Advance - Transferred
Account Number: 4230
Normal Balance: Debit

Definition: The amount in USSGL account 4221, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Unfilled Customer Orders With Advance - Transferred
Account Number: 4231
Normal Balance: Credit

Definition: The amount in USSGL account 4222, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Appropriation Trust Fund Expenditure Transfers - Receivable -
Transferred
Account Number: 4232
Normal Balance: Debit

Definition: The amount in USSGL account 4225, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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Account Title: Reimbursements and Other Income Earned - Receivable - Transferred
Account Number: 4233
Normal Balance: Debit

Definition: The amount in USSGL account 4251, "Reimbursements and Other Income Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Other Federal Receivables - Transferred
Account Number: 4234
Normal Balance: Debit

Definition: The amount in USSGL account 4287, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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.

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.

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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 Collections 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 Collections 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 Collections 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.

Account Title: Actual Collections of Rent

Account Number: 4264

Normal Balance: Debit

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

**U.S. Government Standard General Ledger
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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 account 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.

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

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

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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 pre-credit 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: 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 to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.

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Accounts and Definitions**

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: Amortization and Market Adjustment - Investments in U.S. Treasury
Zero Coupon Bonds
Account Number: 4290
Normal Balance: Debit

Definition: The amount of amortized discount, unrealized gains and losses (for market adjustments), and realized gains and losses in Treasury Appropriation Fund Symbols that invest offsetting collections in U.S. Treasury Zero Coupon Bonds.

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).

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Account Title: Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Account Number: 4320
Normal Balance: Debit

Definition: The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and agency general fund funding sources and performing accounts. Use only with prior Office of Management and Budget approval. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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. This is part of the yearend process and does not involve a U.S. Treasury warrant.

Account Title: Partial or Early Cancellation of Authority With a U.S. Treasury Warrant
Account Number: 4351
Normal Balance: Credit

Definition: The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation. The cancellation will be accomplished with a U.S. Treasury warrant.

Account Title: Cancellation of Appropriation From Unavailable Receipts
Account Number: 4355
Normal Balance: Credit

Definition: The amount of appropriated receipts in an expenditure account that is canceled and returned to the associated trust or special fund unavailable receipt account from which the amount was originally derived. The amounts are to be returned via Treasury warrant.

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Accounts and Definitions**

Account Title: Cancellation of Appropriation From Invested Balances
Account Number: 4356
Normal Balance: Credit

Definition: The amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds
Account Number: 4357
Normal Balance: Credit

Definition: The amount of appropriated receipts in a trust or special fund expenditure account, represented as a receivable from an invested trust or special fund, that is canceled. There is no movement of fund balance.

Account Title: Temporary Reduction - New Budget Authority
Account Number: 4382
Normal Balance: Credit

Definition: The amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, "Permanent Reduction - New Budget Authority."

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

Account Title: Temporary Reduction - Prior-Year Balances
Account Number: 4383
Normal Balance: Credit

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to USSGL account 4393, "Permanent Reduction - Prior-Year Balances."

Account Title: Temporary Reduction/Cancellation Returned by Appropriation
Account Number: 4384
Normal Balance: Credit

Definition: The amount of a temporary reduction or cancellation reclassified at yearend closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year.

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts,
New Budget Authority
Account Number: 4387
Normal Balance: Credit

Definition: The amount of new budget authority temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by Treasury as "unavailable."

Account Title: Temporary Reduction of Appropriation From Unavailable Receipts,
Prior-Year Balances
Account Number: 4388
Normal Balance: Credit

Definition: The amount of prior-year balances temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by Treasury as "unavailable."

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Accounts and Definitions**

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

Definition: The amount necessary to reconcile obligations with resources for indefinite no-year appropriations that is reportable on the FMS 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

Definition: The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 4382, "Temporary Reduction - New Budget Authority."

Account Title: Permanent Reduction - Prior-Year Balances
Account Number: 4393
Normal Balance: Credit

Definition: The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 4383, "Temporary Reduction - Prior-Year Balances." Also, use this account to post the amount of budgetary resource reduced in a losing Treasury Appropriation Fund Symbol due to a reappropriation.

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Accounts and Definitions**

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: 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.

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

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. This account does not close at yearend.

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation
Account Number: 4399
Normal Balance: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily precluded from obligation as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation. Use only with Office of Management and Budget approval. This account closes 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 Office of Management and Budget.

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

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

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

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

Definition: Amounts apportioned by Office of Management and Budget 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 - Anticipated Resources - Programs Subject to Apportionment
Account Number: 4590
Normal Balance: Credit

Definition: Anticipated amounts apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation.

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

Definition: The current-period amount available for obligation or commitment. Allowances or suballotments may be established at the agency level.

Account Title: Unobligated Funds Exempt From Apportionment
Account Number: 4620
Normal Balance: Credit

Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation.

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

Definition: Appropriated funds not available for commitment/obligation.

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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: Anticipated Resources - Programs Exempt From Apportionment
Account Number: 4690
Normal Balance: Credit

Definition: Anticipated amounts in programs exempt from apportionment.

Account Title: Commitments - Programs Subject to Apportionment
Account Number: 4700
Normal Balance: Credit

Definition: The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

Account Title: Commitments - Programs Exempt From Apportionment
Account Number: 4720
Normal Balance: Credit

Definition: The amount of allotment or lower level authority committed in anticipation of obligation for programs exempt from apportionment.

**U.S. Government Standard General Ledger
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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.

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: Credit

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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

Definition: The amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 4801, "Undelivered Orders - Obligations, Unpaid."

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 that were originally recorded in a prior fiscal year to USSGL account 4802, "Undelivered Orders - Obligations, Prepaid/Advanced."

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

Definition: The amount of upward adjustments that were originally recorded in a prior fiscal year during the fiscal year to USSGL account 4801, "Undelivered Orders - Obligations, Unpaid."

**U.S. Government Standard General Ledger
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Account Title: Upward Adjustments of Prior-Year Undelivered Orders - Obligations,
Prepaid/Advanced

Account Number: 4882

Normal Balance: Credit

Definition: The amount of upward adjustments that were originally recorded in a prior fiscal year during the fiscal year to USSGL account 4802, "Undelivered Orders - Obligations, Prepaid/Advanced."

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/outlaid 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: Authority Outlaid Not Yet Disbursed

Account Number: 4908

Normal Balance: Credit

Definition: The amount of authority outlaid but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities. Must have USSGL and Office of Management and Budget approval before use.

**U.S. Government Standard General Ledger
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Account Title: Delivered Orders - Obligations Transferred, Unpaid
Account Number: 4931
Normal Balance: Credit

Definition: The amount in USSGL account 4901, "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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

Definition: The amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to USSGL account 4901, "Delivered Orders - Obligations, Unpaid."

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 USSGL account 4902, "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 USSGL account 4901, "Delivered Orders - Obligations, Unpaid," or USSGL account 4902, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.

**U.S. Government Standard General Ledger
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Account Title: Upward Adjustments of Prior-Year Delivered Orders - Obligations,
Paid
Account Number: 4982
Normal Balance: Credit

Definition: The amount of upward adjustments that were originally recorded in a prior fiscal year paid/outlaid during the fiscal year to USSGL account 4901, "Delivered Orders - Obligations, Unpaid," or USSGL account 4902, "Delivered Orders - Obligations, Paid."

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.

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.

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

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 - Other
Account Number: 5310
Normal Balance: Credit

Definition: Revenue earned from interest not associated with investments or from borrowings/loans.

Account Title: Interest Revenue - Investments
Account Number: 5311
Normal Balance: Credit

Definition: Interest revenue earned from investments.

Account Title: Interest Revenue - Loans Receivable/Uninvested Funds
Account Number: 5312
Normal Balance: Credit

Definition: Interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

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Accounts and Definitions**

Account Title: Interest Revenue - Subsidy Amortization
Account Number: 5313
Normal Balance: Credit

Definition: The amortized amount of subsidy cost allowance for direct loans that are subject to the Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

Account Title: Contra Revenue for Interest Revenue - Loans Receivable
Account Number: 5317
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.

Account Title: Contra Revenue for Interest Revenue - Investments
Account Number: 5318
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.

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

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

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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.

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.

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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.

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

Definition: Donation of nonfinancial 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 nonfinancial resources that are returned; for example, land or buildings.

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

Definition: The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

Account Title: Expended Appropriations - Prior-Period Adjustments Due to
Corrections of Errors
Account Number: 5708
Normal Balance: Credit

Definition: The amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Expended Appropriations - Prior-Period Adjustments Due to Changes
in Accounting Principles
Account Number: 5709
Normal Balance: Credit

Definition: The amount of net increase or decrease to expended appropriations from a prior-period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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.

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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.

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 in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

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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-in between two trust funds or two Federal funds (as defined by Office of Management and Budget) where a credit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

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 out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by Office of Management and Budget). 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-out between two trust funds or two Federal funds (as defined by Office of Management and Budget) where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

Account Title: Nonbudgetary Financing Sources Transferred In
Account Number: 5775
Normal Balance: Credit

Definition: The amount of financing sources transferred in or to be transferred in to an account such as a General Fund receipt account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

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Account Title: Nonbudgetary Financing Sources Transferred Out
Account Number: 5776
Normal Balance: Debit

Definition: The amount of financing sources transferred out or to be transferred out to an account such as a General Fund receipt account or a clearing account. The transfer has no budgetary impact. This USSGL account is on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

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: Credit

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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
Account Number: 5791
Normal Balance: Debit

Definition: The amount of adjustment to financing sources for a downward reestimate of subsidy expense or negative subsidy. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.

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Account Title: Seigniorage
Account Number: 5795
Normal Balance: Credit

Definition: This amount represents the increase in the net position of the Federal Government for the face value of newly minted coins less the cost of production, which includes the cost of metal, manufacturing, and transportation. Seigniorage results from the sovereign power of the Government to directly create money and, although it is not an inflow of resources from the public, it does increase the Government's net position in the same manner as an inflow of resources. It is not demanded, earned, or donated; therefore, it is recognized as a financing source rather than revenue. An example is coins delivered to a Federal Reserve Bank in return for deposits. The account is used only by the United States Mint.

Account Title: Tax Revenue Collected - Not Otherwise Classified
Account Number: 5800
Normal Balance: Credit

Definition: The amount of taxes collected that are not otherwise identified resulting from the exercise of the Federal Government's sovereign powers to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax account with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Collected - Individual
Account Number: 5801
Normal Balance: Credit

Definition: The amount of taxes collected from individuals resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue collected - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Collected - Corporate
Account Number: 5802
Normal Balance: Credit

Definition: The amount of taxes and fees collected from corporations resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of corporate taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Collected - Unemployment
Account Number: 5803
Normal Balance: Credit

Definition: The amount of unemployment taxes collected from employers resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of unemployment taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Collected - Excise
Account Number: 5804
Normal Balance: Credit

Definition: The amount of excise tax collected on the manufacture or purchase of commodities or services resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of excise taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Collected - Estate and Gift
Account Number: 5805
Normal Balance: Credit

Definition: The amount of estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of estate and gift taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Collected - Customs
Account Number: 5806
Normal Balance: Credit

Definition: The amount of duties (taxes) collected from the import of foreign goods resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of customs taxes should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5800, "Tax Revenue Collected - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Accrual Adjustment - Not Otherwise Classified
Account Number: 5820
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due not otherwise identified that result from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax revenue accrual account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax revenue accrual account with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Accrual Adjustment - Individual
Account Number: 5821
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from individuals resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Accrual Adjustment - Corporate
Account Number: 5822
Normal Balance: Credit

Definition: The amount of accrual adjustment related to taxes and fees due from corporations resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Accrual Adjustment - Unemployment
Account Number: 5823
Normal Balance: Credit

Definition: The amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Accrual Adjustment - Excise
Account Number: 5824
Normal Balance: Credit

Definition: The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Accrual Adjustment - Estate and Gift
Account Number: 5825
Normal Balance: Credit

Definition: The amount of accrual adjustment related to estate and gift tax collected from individuals on the excess of a predetermined amount received from an estate or a gift resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Accrual Adjustment - Customs
Account Number: 5826
Normal Balance: Credit

Definition: The amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the Federal Government's sovereign power to tax. Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting tax revenue accrual adjustments - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5820, "Tax Revenue Accrual Adjustment - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Contra Revenue for Taxes - Not Otherwise Classified
Account Number: 5830
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for taxes not otherwise identified when realization is not expected, as defined in FASAB SFFAS No.7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL contra revenue tax account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL contra revenue tax account with the Federal/non-Federal attribute domain value "F."

Account Title: Contra Revenue for Taxes - Individual
Account Number: 5831
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for individual taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Contra Revenue for Taxes - Corporate
Account Number: 5832
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for corporate taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Contra Revenue for Taxes - Unemployment
Account Number: 5833
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for unemployment taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Contra Revenue for Taxes - Excise
Account Number: 5834
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for excise taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Contra Revenue for Taxes - Estate and Gift
Account Number: 5835
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for estate and gift taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Contra Revenue for Taxes - Customs
Account Number: 5836
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for customs taxes when realization is not expected, as defined in FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources." Initial collectors or Federal custodians (for example, the Internal Revenue Service) reporting contra revenue for taxes - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5830, "Contra Revenue for Taxes - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Not Otherwise Classified
Account Number: 5890
Normal Balance: Debit

Definition: The amount of tax revenue refunds not otherwise identified that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) may record this account only if a more specific USSGL tax refund account does not exist. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or a more specific USSGL tax refund account with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Individual
Account Number: 5891
Normal Balance: Debit

Definition: The amount of individual tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - individual should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Refunds - Corporate
Account Number: 5892
Normal Balance: Debit

Definition: The amount of corporate tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - corporate should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Unemployment
Account Number: 5893
Normal Balance: Debit

Definition: The amount of unemployment tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - unemployment should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Excise
Account Number: 5894
Normal Balance: Debit

Definition: The amount of excise tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - excise should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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Account Title: Tax Revenue Refunds - Estate and Gift
Account Number: 5895
Normal Balance: Debit

Definition: The amount of estate and gift tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - estate and gift should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

Account Title: Tax Revenue Refunds - Customs
Account Number: 5896
Normal Balance: Debit

Definition: The amount of customs tax revenue refunds that are payable or have been paid. Initial collectors or Federal custodians (for example, the Internal Revenue Service) of tax revenue refunds - customs should report using this specific USSGL account. Initial collectors should record the Federal/non-Federal attribute domain value "N." Secondary recipients may record this account or USSGL account 5890, "Tax Revenue Refunds - Not Otherwise Classified," with the Federal/non-Federal attribute domain value "F."

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

Definition: The amount of revenue received but not otherwise classified.

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.

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Account Title: Collections for Others - Statement of Custodial Activity
Account Number: 5990
Normal Balance: Debit

Definition: Custodial revenue collected by a reporting entity for another entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

Account Title: Accrued Collections for Others - Statement of Custodial Activity
Account Number: 5991
Normal Balance: Debit

Definition: Custodial revenue to be collected by a reporting entity for another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate FACTS I attribute domain values. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote.

Account Title: Offset to Non-Entity Collections - Statement of Changes in Net
Position
Account Number: 5993
Normal Balance: Debit

Definition: The offset to amounts collected for another entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

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Account Title: Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

Account Number: 5994

Normal Balance: Debit

Definition: The offset to amounts to be collected for another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) attribute domain values Federal "F" and transaction partner "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote.

Account Title: Financing Sources Transferred In From Custodial Statement Collections

Account Number: 5997

Normal Balance: Credit

Definition: The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.

Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury

Account Number: 5998

Normal Balance: Debit

Definition: The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.

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."

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Account Title: Contra Bad Debt 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".

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.

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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 the current interest accruing on amounts owed others that are not otherwise classified.

Account Title: Interest Expense Accrued on the Liability for Loan Guarantees
Account Number: 6340
Normal Balance: Debit

Definition: The amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)

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 Employees' Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use FACTS I attribute domain values Federal "F" and Transaction Partner (2-digit agency code) as defined in I TFM 2-4700.

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 FACTS I attribute domain value NonFederal "N."

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.

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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.

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

Definition: The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, "Financial Reporting Requirements," 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 Employees' Compensation Act and unemployment for Federal employees.

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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 general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonment that is not accrued. It also includes other post employment benefits, other than Federal Employees' Compensation Act and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense."

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

Definition: The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Gains on Disposition of Investments
Account Number: 7111
Normal Balance: Credit

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

Account Title: Gains on Disposition of Borrowings
Account Number: 7112
Normal Balance: Credit

Definition: The amount of gain on early repayment of outstanding borrowings.

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

Definition: To record unrealized gains that 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.

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

Definition: The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

Account Title: Losses on Disposition of Investments
Account Number: 7211
Normal Balance: Debit

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

Account Title: Losses on Disposition of Borrowings
Account Number: 7212
Normal Balance: Debit

Definition: The amount of loss on the early repayment of outstanding borrowings.

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

Definition: To record unrealized losses that 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: Credit

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. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Prior-Period Adjustments Due to Corrections of Errors
Account Number: 7400
Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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Account Title: Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 7401
Normal Balance: Credit

Definition: The amount of adjustments affecting the cumulative results of operations due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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, that is, 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: Debit

Definition: The amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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.

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

Definition: The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.

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 Office of Management and Budget on the SF 132: Apportionment and Reapportionment Schedule.

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 levels 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.

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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.

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 into this account at yearend.

Account Title: Partial Authority Cancellation
Account Number: 8101
Normal Balance: Credit

Definition: The amount of authority canceled and recorded in USSGL account 4350 "Canceled Authority," that only represents partial cancellations. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbol (TAFS) and also to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4350, "Canceled Authority" is reclassified into this account in a closing entry.

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Account Title: Offset for Partial Authority Cancellation
Account Number: 8102
Normal Balance: Debit

Definition: To offset activity recorded in USSGL account 8101, "Partial Authority Cancellation," that represents partial cancellations only. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbol (TAFS) and also to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.

Account Title: Offset for Purchases of Assets
Account Number: 8801
Normal Balance: Credit

Definition: To offset activity recorded in USSGL account 8802, "Purchases of Property, Plant, and Equipment," USSGL account 8803, "Purchases of Inventory and Related Property," and USSGL account 8804, "Purchases of Assets - Other." USSGL accounts 8802, 8803, and 8804 close into this account at yearend.

Account Title: Purchases of Property, Plant, and Equipment
Account Number: 8802
Normal Balance: Debit

Definition: To record the amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

Account Title: Purchases of Inventory and Related Property
Account Number: 8803
Normal Balance: Debit

Definition: To record the amount of inventory and related property purchased during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

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

Account Title: Purchases of Assets - Other
Account Number: 8804
Normal Balance: Debit

Definition: To record the amount of other assets purchased during the fiscal year, not otherwise classified in USSGL accounts 8802, "Purchases of Property, Plant, and Equipment," and 8803, "Purchases of Inventory and Related Property." Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into USSGL account 8801, "Offset for Purchases of Assets," at yearend.

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

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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 100-799	Funding Sources
➤	B 100-699	Disbursements and Payables
➤	C 100-799	Collections and Receivables
➤	D 100-799	Adjustments/Writeoffs/Reclassifications
➤	E 100-799	Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections
➤	F 100-499	Yearend
➤	G 100-299	Memorandum Entries
➤	H 100-399	Other Specialized Transaction Entries

The above categories provide a basic framework for organizing the transactions. Also included, as a quick reference, is a listing of transaction descriptions. These accounting transactions document basic standard posting logic for financial events across the Federal Government.

The following notes explain conventions to follow when using the USSGL and the limitations of this compilation of USSGL transactions:

- There are valid accounting events/postings not yet documented. Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through the agency's USSGL representative. To illustrate the issue, document accounting events specific to the activity in a simple accounting scenario. Include references to specific legislation, accounting standards, or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:
 - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or
 - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources – Transfers-Out."

The "Transfer To" entity must use a propriety USSGL account that corresponds to the proprietary USSGL account used by the "Transfer From" entity. USSGL account 3102, "Unexpended Appropriations - Transfers-In" corresponds to USSGL account 3103. USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In" corresponds to USSGL account 5765. Failure of both entities to record the matching proprietary USSGL account category (3102/3103 or 5755/5765) will result in agency-wide and/or Government-wide elimination discrepancies.

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:
 - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and
 - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.
- 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 USSGL account 6000 series account. Then use USSGL account 6610, “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account. Do not record to USSGL 88XX series accounts amounts applied to asset accounts under this method.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in the agency’s accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record the agency’s activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.
- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected TAFS and the accounting event recorded.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- In the yearend closing entries, USSGL accounts that may contain a balance (remain open) after closing appear in boldface.
- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site. This is particularly important for the large amount of revisions to the transaction categories that caused the transactions to be renumbered (T/L S2 06-02).
- The transaction reference provides an example of where this transaction appears. It does not provide all possible USSGL implementation guidance that may contain this transaction.

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USSGL Account Transaction Categories

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USSGL Account Transaction Listing

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USSGL Account Transactions

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USSGL Account Transaction Postings

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Note: The following alpha extensions to transaction numbers indicate:

R = The USSGL transaction noted with the “R” extension contains instructions to reverse in the comment.

AP = The USSGL transaction noted with the “AP” extension contains instructions to also post another transaction in the comment.

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

TRANSACTION
CODE

TRANSACTION DESCRIPTION

Account Transaction Categories

Transaction
Code

- A. Funding**
- 100 - 399 • Budgetary Resources Other Than Collections
 - 400 - 699 • Authority Transfers
 - 700 - 799 • Reimbursables and Other Income
- B. Disbursements and Payables**
- 100 - 299 • Payments/Purchases
 - 300 - 399 • Commitments/Undelivered Orders/Expended Authority - Unpaid
 - 400 - 599 • Payables/Accrued Liabilities
 - 600 - 699 • Advances and Prepayments
- C. Collections and Receivables**
- 100 - 399 • Receipts
 - 400 - 599 • Receivables/Accrued Revenue
 - 600 - 799 • Asset Sale and Disposition (Gains and Losses)
- D. Adjustments/Writeoffs/Reclassification**
- 100 - 299 • Upward and Downward Adjustments
 - 300 - 399 • Prior-Period Adjustments
 - 400 - 499 • Writeoffs
 - 500 - 799 • Reclassification/Revaluation
- E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections**
- 100 - 399 • Accrual, Depreciation, Amortization, and Depletion
 - 400 - 499 • Accumulated and Allocated Costs Not in Categories Above
 - 500 - 799 • Transfers Without Budgetary Impact
- F. Yearend**
- 100 - 299 • Preclosing Entries
 - 300 - 499 • Closing Entries
- G. Memorandum Entries**
- 100 - 299 • All Memorandum Entries (Excluding Closing Memorandum Entries)
- H. Other Specialized Transaction Entries**
- 100 - 799 •

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

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

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A133	To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.
A143	To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A164	To record anticipated reductions to borrowing authority.
A166	To record definite and indefinite contract authority based on legislation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.
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/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
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 the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A185	To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in 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.
A187	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
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.
A189	To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A195	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A196	To record the annualized level of an appropriation provided under a continuing resolution.
A197	To record Fund Balance With Treasury under a continuing resolution as determined by the Office of Management and Budget's automatic apportionment bulletin.
A198	To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant.
A199	To record an adjustment to the annualized level of an appropriation when the enacted level is less than the proposed annual level (based on a continuing resolution).
A202	To record in the financing account an appropriation received for a modification adjustment transfer.
A204	To record modifications for subsidy cost and adjustment transfers related to Loan Guarantee liabilities in the financing account.
A210	To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A212	To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.
A250	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.
A251	To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.
A402	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in based on an apportionment request.
A404	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A406	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A408	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A410	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A412	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from unexpended appropriations.
A414	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol, where the source of the transfer is derived from appropriated receipts.
A416	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.
A418	To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
A420	To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A422	To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
A424	To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A426	To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A428	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
A430	To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
A432	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A434	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A436	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A438	To record in the parent agency the receipt of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A440	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A442	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A444	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A446	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A448	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A450	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A452	To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
A454	To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
A456	To record the transfer out of expired unobligated expenditure transfers receivable.
A458	To record the transfer in of expired unobligated expenditure transfers receivable.
A460	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A462	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A464	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A466	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A468	To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.
A470	To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.
A472	To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A474	To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A476	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A478	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A480	To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A482	To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
A484	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A486	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.
A488	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A490	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A492	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A494	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A496	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A498	To record the Federal fund receivable for a trust fund expenditure transfer.
A499	To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).
A500	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A502	To record the actual collection of the appropriation trust fund expenditure transfer.
A504	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
A506	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A508	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A510	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A512	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A514	To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
A516	To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A518	To record the adjustment in a non-allocation Treasury Appropriation Fund Symbol (TAFS) when the budget authority is temporarily reduced.
A520	To record a payable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A522	To record the adjustment in the specific invested Treasury Appropriation Fund Symbol (TAFS) that results from a temporary reduction in the Agency Trust Fund Expenditure TAFS.
A524	To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
A526	To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
A528	To record a nonexpenditure transfer-in of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A530	To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A531	To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.
A532	To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A534	To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.
A536	To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
A538	To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
A540	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A542	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
A544	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A546	To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A548	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A550	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A552	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A554	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A702	To record anticipated reimbursements.
A704	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A706	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A708	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A710	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A712	To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
A714	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 Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
B105	To record the subsidy expense in the program fund that is paid 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 not previously accrued.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule previously accrued.
B112	To record accrued interest paid.
B113	To record capitalized loan interest paid on non-credit reform loans.
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 the Bureau of the Public Debt 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 at par value to the Bureau of the Public Debt and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B123	To record in the issuing entity, the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value.
B125	To record in the issuing entity, the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.
B127	To record in the issuing entity, the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B131	To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, 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.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchase of foreign currency by a disbursing officer.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B150	To record a disbursement (not an outlay) from fund balance with Treasury in a Treasury General Account (TGA) to funds held by the public in a non-TGA.
B152	To record a purchase of a non-Bureau of Public Debt (BPD) security at par from funds held by the public in a non-Treasury General Account (TGA).
B154	To record a operating expense or program cost from funds in a non-Treasury General Account (TGA) which results in an outlay.
B302	To record a commitment of unobligated amounts in programs subject to apportionment.
B304	To record a commitment of unobligated balances in programs exempt from apportionment.
B306	To record current-year undelivered orders without an advance.
B308	To record current-year undelivered orders with an advance.
B310	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
B312	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
B314	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
B316	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
B402	To record the delivery of goods or services and to accrue a liability.
B404	To record a downward adjustment of a current-year unpaid undelivered order.
B406	To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
B408	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B412	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B416	To record the collecting agency's estimated accrued tax refunds payable and related interest.
B418	To record the accrual of interest expenses incurred, not yet paid.
B420	To record the liability for cost to be funded in the future.
B422	To record the unfunded FECA liability and unfunded unemployment liability.
B424	To record a contingent liability.
B426	To record an increase in actuarial liabilities for benefit plans.
B428	To record the payable to borrowers from sales of foreclosed property with recourse.
B430	To record the inventory purchased for a resale under historical cost (title was passed).
B432	To record the fair market value of real and intangible forfeited property.
B434	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B436	To record the funded portion of cleanup costs that was previously estimated.
B438	To record capital lease liability.
B440	To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.
B602	To record revenue received in advance.
B604	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing account.
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 nonfiduciary 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.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior- year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from Federal sources.
C141	To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.
C142	To record a contra-revenue in the amount of revenue collected for others and to establish a 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.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C145	To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C147	To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C149	To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
C150	To record the receipt of other cash.
C151	To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
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.
C155	To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
C158	To record cash donations as budgetary resources, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C170	To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
C182	To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
C184	To record in the performing agency an advance received after a reimbursable agreement was established.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C402	To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
C404	To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
C405	To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.
C406	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C408	To record in the financing fund the disbursement of direct loans.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C409	To record the reclassification of interest capitalized on a loan.
C412	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
C414	To record refund receivables from nonfederal sources for assets or expenses that do not create budgetary resources until collected.
C416	To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
C418	To record interest receivable on securities.
C420	To record accrued revenue or other financing sources without budgetary impact.
C422	To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
C424	To record establishment of current-period earnings on income received in advance.
C426	To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.
C428	To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
C430	To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
C432	To record loans other than credit reform.
C435	To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C437	To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.
C438	To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.
C440	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C444	To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.
C602	To record the sale of Federal securities purchased at a premium. The sale results in a gain.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C604	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C606	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C608	To record the sale of Federal securities purchased at a discount. The sale results in a loss.
C610	To record the sale or disposition of personal property collected for replacement property.
C612	To record the loss (or gain) from sale of foreclosed property without recourse.
C614	To record the gain on property sold with recourse.
C616	To record the loss on loan receivable from the borrower on a sale with recourse.
C618	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C620	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C622	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C624	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C626	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C628	To record cash collected from a loss or a gain from the sale of foreclosed property.
C630	To record the sale of stockpile materials.
C632	To record stockpile materials sold at a gain.
C634	To record stockpile materials sold at a loss.
C636	To record the collection of sale proceeds from forfeited personal property sold.
C638	To record the sale of forfeited property.
C640	To record the proceeds from commodities sold.
C642	To record a loss on the sale of commodities.
C644	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
C646	To record the sale or disposition of assets other than personal properties and investments.
C647	To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.
C648	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C650	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
C750	To record, in a special or non-revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C751	To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
C752	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C753	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
C754	To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
C755	To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).
D102	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D104	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
D106	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D107	To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D108	To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D110	To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.
D112	To record a reclassification of unfunded liability to funded liability in the financing account.
D113	To record the reclassification reestimated subsidy expense from unfunded to funded.
D114	To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).
D120	To record a downward adjustment to unpaid prior-year undelivered orders.
D122	To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
D126	To record an upward adjustment to prior-year paid delivered orders.
D128	To record a downward adjustment to prior-year paid delivered orders with no refund collected.
D130	To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D145	To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
D146	To record an accrual of downward reestimate for loan subsidies in the financing fund.
D147	To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy or negative subsidy expense in the financing account.
D148	To accrue the transfer-out of a downward reestimate to a General Fund receipt account.
D302	To record appropriations used for a prior period that was a result of a change in accounting principle.
D304	To record appropriations used for a prior period that was a result of a correction of an error.
D306	To record a prior-period adjustment that reduces the value of a prior-year asset.
D308	To record a prior-period adjustment that reduces the value of a liability.
D310	To record a prior-period adjustment that increases the value of a prior-year asset.
D312	To record a prior-period adjustment that increases the value of a prior-year liability.
D402	To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
D404	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D406	To record the writeoff of penalties, fines, and administrative fees receivable.
D408	To record the writeoff of accounts receivable.
D410	To record the writeoff of taxes receivable.
D412	To record the writeoff of loans receivable for loans made before fiscal 1992.
D414	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D416	To record the writeoff of interest receivable.
D418	To record the writeoff of assets other than investments.
D420	To record the accrued estimated uncollectible exchange revenue collected for others in a General Fund receipt account.
D422	To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in a General Fund receipt account.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D424	To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue reported on the Statement of Custodial Activity or on the custodial footnote.
D426	To record an adjustment to loans receivable based on acquired collateral property.
D428	To record an adjustment for actual loss of inventory.
D430	To record an adjustment for actual loss of forfeited property.
D432	To record an adjustment for actual loss of commodities.
D434	To record assets purchased to store environmental waste from past operations at net book value of zero.
D502	To record an increase in the imprest fund.
D504	To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.
D506	To record the classification of amounts from nonfiduciary 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.
D508	To record the reclassification of expended balances held back from contractors from accounts payable.
D510	To record the transfer of construction-in-progress to capitalized assets or expenses.
D512	To record the realization that contractor-developed software-in-development is in production.
D514	To record the reclassification of expenses to "in-process type" asset accounts.
D516	To record the raw materials used to produce goods.
D518	To record the revaluation of foreclosed property.
D520	To record completed inventory items.
D522	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D523	To record the reclassification of damaged, irreparable inventory held for sale.
D524	To record damaged inventory items that need repair.
D526	To record the turn-in of a broken part from operating materials and supplies held for repair.
D528	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D530	To record a repaired broken part that has been returned to stock as a serviceable item.
D532	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D534	To record damaged inventory, using the direct method, items that need repair.
D536	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D538	To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D540	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D542	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D544	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D546	To reclassify excess or reserved assets to assets held for use.
D548	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D550	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D552	To reclassify stockpile materials authorized to be sold.
D554	To record the forfeiture of a seized monetary instrument.
D555	To record a removal of a seized monetary instrument.
D556	To record the conversion to cash for a forfeited monetary instrument.
D558	To record forfeited personal property placed into official use.
D560	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D562	To record forfeited personal property authorized to be distributed/donated to another entity.
D564	To record an adjustment to the net realizable value of commodities.
D566	To record inventory that has been lost and deemed immaterial.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
D568	To record inventory that has been lost and deemed material.
D570	To record inventory that has been found and deemed material.
D572	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D574	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D576	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D578	To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
D580	To record the interest accruals on loan guarantee liabilities and the present value of loans.
D582	To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.
D584	To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.
D585	To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.
D586	To reclassify tax revenue from accrued to collected.
D588	To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.
D589	To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.
D590	To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.
E102	To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
E104	To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
E106	To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
E108	To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

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Account Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
E109	To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
E110	To record an adjustment for under-applied overhead deemed immaterial.
E112	To record an adjustment for over-applied overhead deemed immaterial.
E113	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.
E114	To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E116	To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
E117	To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
E118	To record amortization of subsidy for direct loans.
E119	To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.
E120	To record depreciation, amortization, and depletion expense on assets other than investments.
E122	To record accrued and compounded interest on the liability of loan guarantees.
E204	To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.
E402	To record the imputed costs and related imputed financing sources.
E404	To record the application of overhead expenses to work-in-process.
E406	To record inventory used for operations.
E408	To record cost of goods sold.
E410	To record the estimated repair costs for an item using the allowance method.
E412	To record actual repair costs using the direct method.
E414	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
E416	To record stockpile materials issued for use under the consumption method.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
E418	To record a lien of real and intangible forfeited property in the allowance account.
E502	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
E504	To record distributed personal property.
E506	To record a commodity transferred to another Federal agency.
E508	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
E509	To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.
E510	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
E512	To record the transfer-out of investments to other Federal entities without reimbursement.
E514	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
E602	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
E604	To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
E606	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
E608	To record the transfer-in of investments from others without reimbursement.
E610	To record the transfer-in of accounts payable from others without reimbursement.
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 Transaction Listing**

TRANSACTION CODE	TRANSACTION DESCRIPTION
F111	To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
F121	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F123	To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance.
F124	To record the closing of General Fund receipt accounts associated with fund balance at yearend.
F125	To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
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.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
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.
F144	To record the cancellation of a receivable for reimbursable activity.
F146	To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.
F301	To reclassify the balance of partially canceled authority to memorandum accounts.
F302	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F304	To record the closing of fiscal-year contract authority.
F306	To record the closing of fiscal-year borrowing authority.
F308	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F310	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F312	To record the closing of unobligated balances to expiring authority.
F314	To record the closing of paid delivered orders to total actual resources.
F316	To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F318	To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F320	To record the closing of upward adjustments to delivered orders - obligations, paid.
F322	To record the closing of downward adjustments to delivered orders - obligations, paid.
F324	To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.
F325	To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.
F326	To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.
F328	To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
F330	To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.
F332	To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.
F334	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F346	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F348	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F350	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F352	To record the closing of all unused guaranteed loan authority no longer available for use.
F354	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
F356	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F358	To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
F360	To reclassify a temporary reduction/cancellation at yearend.
F362	To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
F364	To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
F366	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
F368	To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).

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

TRANSACTION CODE	TRANSACTION DESCRIPTION
F369	To reclassify cancellations into the appropriate USSGL account.
F370	To record the closing of memorandum accounts for purchases.
F372	To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.
F374	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F376	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F378	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
F380	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F382	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F384	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
F386	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F388	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
F390	To record the closing of canceled authority for partial cancellations.
G102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.
G104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
G106	To record the binding contracts entered into by private lenders.
G108	To record the disbursement of a loan.
G110	To record the repayment of principal from borrowers.
G120	To record activity for current-year purchases of property, plant, and equipment.
G122	To record activity for current-year purchases of inventory and related property.
G124	To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
H100	To record equity contributions to increase fiduciary net assets.
H200	To record equity withdrawals or distributions of fiduciary net assets.

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

TRANSACTION
CODE

TRANSACTION DESCRIPTION

H300	To record closing of fiduciary outflows to fiduciary net assets.
H301	To record closing of fiduciary inflows to fiduciary net assets.
H310	To close equity contributions to fiduciary net assets.
H312	To close equity withdrawals or disbursements to fiduciary net assets.

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

TRANSACTION
CODE

TRANSACTION DESCRIPTION

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U.S. Government Standard General Ledger
Account Transactions

A100 - A399 FUNDING - Budgetary Resources Other Than Collections

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

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4392 Permanent Reduction - New Budget Authority
 Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Temporary Reduction

Budgetary Entry

Debit 4384 Temporary Reduction/Cancellation Returned by Appropriation
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

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

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

Budgetary Entry

Debit 4150 Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
Comment: See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

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

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

Reference: USSGL implementation guidance; Transactions for SF 133 Appropriated Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

Proprietary Entry

None

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

- A119 To record anticipated resources in programs exempt from apportionment.
Comment: USSGL account 4690 is used as a funds control mechanism.

Budgetary Entry

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

Proprietary Entry

None

- A120 To record the allotment of authority.

Budgetary Entry

Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

- A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
Comment: USSGL transactions that reference this transaction: A186, A212, A706, A708, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal of this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

- A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
Comment: USSGL transactions that reference this transaction: A186, A706, A708, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C412, C416, C602, C606, C612, C614, C616, C618, C626, C640, C650, D108, D110, and D134. USSGL transactions that reference a reversal for this transaction: A712, C604, C608, and C620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

- A125 To record a reduction in authority for advance funding made available in the previous year.
Reference: USSGL Implementation guidance; USSGL Advance Funding Scenario

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

- A128 To record authority temporarily unavailable pursuant to public law.
Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.

Budgetary Entry

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

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

None

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

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4392 Permanent Reduction - New Budget Authority

Credit 4393 Permanent Reduction - Prior-Year Balances

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Permanent Reductions

Budgetary Entry

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

Proprietary Entry

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

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

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

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

Proprietary Entry

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

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

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols.

Comment: Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Nonexpenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.

Reference: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

Budgetary Entry

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

Proprietary Entry

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

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.

Comment: When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

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

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.

Budgetary Entry

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

Proprietary Entry

None

A138 To record estimated recoveries of prior-year obligations.

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**

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbols, temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.

Reference: USSGL implementation guidance; Trust or Special Fund Guidance on Refunds of Prior-Year Obligations

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

Proprietary Entry

None

A140 To record anticipated collections other than refunds.

Comment: Also post USSGL TC-A118.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources

Debit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A142 To record anticipated nonexpenditure payments to Treasury.

Comment: See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

None

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

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.

Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability. When deemed appropriate by agencies, the proprietary entry below may be used as a preclosing entry in a liquidating fund to adjust cumulative results of operations to zero and create a liability to the General Fund of the Treasury.

Reference: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 2920 Contingent Liabilities
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

A146 To record subsidy disbursed by the program fund not previously accrued.

Comment: Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

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

Proprietary Entry

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

A148 To record decreases to indefinite borrowing authority.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; Credit Reform Case Study

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

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

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A154 To record the realization of borrowing authority that was previously estimated.
Comment: When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

- A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.
Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4119 Other Appropriations Realized
 Credit 4140 Substitution of Borrowing Authority

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

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

A158 To record actual reductions to borrowing authority previously anticipated.

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

- A164 To record anticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A168 To record the realization of contract authority that was previously anticipated.
Comment: When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B306.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

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

A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

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

A170 To record the warrant liquidating contract authority.

Reference: USSGL implementation guidance; Contract Authority Liquidated by Appropriation From the General Fund

Budgetary Entry

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

Proprietary Entry

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

A171 To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol.

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

Budgetary Entry

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

Proprietary Entry

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

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

- A172 To record anticipated actual reductions to contract authority.
Comment: If contract authority was not anticipated, see USSGL TC-A174.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

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

- A174 To record an unanticipated actual decrease to indefinite contract authority.
Comment: For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

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

Proprietary Entry

None

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

A175 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a previously established receivable for contract authority.

Comment: See USSGL TC-A173 for the appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds.

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

Budgetary Entry

Debit 4136 Contract Authority To Be Liquidated by Trust Funds

Debit 4138 Appropriation To Liquidate Contract Authority

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Credit 4135 Contract Authority Liquidated

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A176 To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4032 Estimated Indefinite Contract Authority

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.

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

Budgetary Entry

Debit 4137 Transfers of Contract Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

- A178 To record anticipated adjustments/decreases to contract authority.
Comment: Reverse this transaction to increase the anticipated adjustments/reductions to contract authority during the year.
Reference: USSGL implementation guidance; Contract Authority Case Studies
- Budgetary Entry**
 Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4034 Anticipated Adjustments to Contract Authority
- Proprietary Entry**
 None
- A179 To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority
- Budgetary Entry**
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4137 Transfers of Contract Authority
- Proprietary Entry**
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 2150 Payable for Transfers of Currently Invested Balances
- A180 To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.
Reference: USSGL implementation guidance; Trust Fund Accounting Guide; Transfers of Contract Authority
- Budgetary Entry**
 Debit 4137 Transfers of Contract Authority
 Credit 4170 Transfers - Current-Year Authority
 Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts
- Proprietary Entry**
 Debit 2150 Payable for Transfers of Currently Invested Balances
 Credit 1010 Fund Balance With Treasury

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

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

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

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

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4137 Transfers of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5740 Appropriated Earmarked Receipts Transferred In

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

- A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry

None

Proprietary Entry

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

- A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5900 Other Revenue

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

Budgetary Entry

Debit 4132 Substitution of Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry

None

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

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.

Comment: When receipts become available for obligation, see USSGL TC-A190.

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

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected - Not Otherwise Classified
Credit 5801 Tax Revenue Collected - Individual
Credit 5802 Tax Revenue Collected - Corporate
Credit 5803 Tax Revenue Collected - Unemployment
Credit 5804 Tax Revenue Collected - Excise
Credit 5805 Tax Revenue Collected - Estate and Gift
Credit 5806 Tax Revenue Collected - Customs
Credit 5900 Other Revenue

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

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

Proprietary Entry

None

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

- A195 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C422 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

- A196 To record the annualized level of an appropriation provided under a continuing resolution.
Comment: Also post USSGL TC-A197 to record the amount available for obligation under the terms of the continuing resolution.

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

Budgetary Entry

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

Proprietary Entry

None

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

None

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

Comment: Also post USSGL TC-A204.

Budgetary Entry

Debit 4125 Loan Modification Adjustment Transfer Appropriation
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5790 Other Financing Sources

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

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

Budgetary Entry

None

Proprietary Entry

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

A210 To record a transfer-out of financing sources and fund balance from Custodial Statement collections via the Statement of Transactions (SF 224).

Comment: See USSGL TC-C142.**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol**Budgetary Entry**

None

Proprietary Entry

Debit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
 Credit 1010 Fund Balance With Treasury

A212 To record the financing sources transferred in to a special or nonrevolving trust fund from a General Fund receipt account.

Comment: If authority was previously anticipated, see USSGL TC-A122.**Reference:** USSGL implementation guidance; General Fund Receipt Account Custodial Collection Transfer to a Different Intragovernmental Treasury Account Symbol**Budgetary Entry**

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5997 Financing Sources Transferred In From Custodial Statement Collections

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

A250 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a special or non-revolving trust fund.

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

Budgetary Entry

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

Proprietary Entry

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

A251 To record interest received for a non-Bureau of Public Debt security held outside of Treasury in a revolving or revolving trust fund.

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

Budgetary Entry

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

Proprietary Entry

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

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

A400 - A699 FUNDING - Authority Transfers

A402 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol for transfers-in based on an apportionment request.

Budgetary Entry

Debit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

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

Budgetary Entry

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

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

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

Budgetary Entry

Debit 4192 Balance Transfers - Unexpired to Expired

Credit 4450 Unapportioned Authority

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

A418 To record budget authority temporarily reduced in a trust or special fund Treasury Appropriation Fund Symbol.
Comment: Also post USSGL TC-A422 to adjust the receivable if USSGL account 4166 was previously established. Also post USSGL TC-A518 to adjust the receivable if USSGL account 4126 was previously established. Refer to the Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.

Budgetary Entry

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

Proprietary Entry

None

A420 To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

Budgetary Entry

Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

A422 To record the adjustment in an allocation Treasury Appropriation Fund Symbol for the amount receivable from invested balances when the budget authority is temporarily reduced.
Comment: Also post USSGL TC-A418 to record the budget authority temporarily reduced.

Budgetary Entry

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances -
 Temporary Reduction
 Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

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

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

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

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

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

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

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

- A430 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol, where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

- A434 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A438. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3102 Unexpended Appropriations - Transfers-In

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

Budgetary Entry

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

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A456 To record the transfer out of expired unobligated expenditure transfers receivable.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

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

Proprietary Entry

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

A458 To record the transfer in of expired unobligated expenditure transfers receivable.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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**

A470 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

Budgetary Entry

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

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; Appropriation Transfers

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Appropriation Transfers

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

A480 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.

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

Reference: USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

A482 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.

Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs- A508, A492R, A542, and A546.

Reference: USSGL implementation guidance; Appropriation Transfers; Federal Trust Fund Accounting Guide

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

A492 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A486, A488, A540 and A544. Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A482, A508, A542, and A546.

Reference: USSGL implementation guidance; Transfer of Authority for Undelivered Orders

Budgetary Entry

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

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 1010 Fund Balance With Treasury

A494 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A496 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

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

Budgetary Entry

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

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out
 Credit 1410 Advances and Prepayments

A496 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A494 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.

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

Budgetary Entry

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

Proprietary Entry

Debit 1410 Advances and Prepayments
 Credit 3102 Unexpended Appropriations - Transfers-In

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

A498 To record the Federal fund receivable for a trust fund expenditure transfer.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A502 for collection of the receivable. Use USSGL account 4215 if the transfer was previously anticipated. Use USSGL account 4450 or 4620 if the transfer was not previously anticipated.

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1335 Expenditure Transfers Receivable
 Credit 5750 Expenditure Financing Sources - Transfers-In

A499 To record the adjustment of a Federal fund receivable for a previously established expenditure transfer receivable, where a corresponding temporary reduction or cancellation is to be recorded in a trust fund payable Treasury Appropriation Fund Symbol (TAFS).

Comment: See USSGL TC-A498 for the original establishment of the receivable. For reductions, see USSGL TC-A418 and TC-A500R for the reduction and adjustment to the corresponding payable in the trust fund TAFS. For cancellations, also post USSGL TC-D120 if canceling prior-year obligated balances. For cancellations, see USSGL TC-D110 budgetary entry and TC-F123 for the cancellation and adjustment to the corresponding payable in the trust fund TAFS. Record USSGL account 4650 in expired TAFS only.

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 5750 Expenditure Financing Sources - Transfers-In
 Credit 1310 Accounts Receivable
 Credit 1335 Expenditure Transfers Receivable

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

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

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

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out

Credit 2155 Expenditure Transfers Payable

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

Reference: USSGL implementation guidance; Appropriation Trust Fund Expenditure Transfers

Budgetary Entry

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1335 Expenditure Transfers Receivable

A504 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.

Comment: See USSGL TC-A500 for the establishment of USSGL account 2155.

Reference: USSGL implementation guidance; Trust Funds Guide

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

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

A506 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.

Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

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

Budgetary Entry

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

Proprietary Entry

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

A508 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A542, and A546.

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

Budgetary Entry

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

Proprietary Entry

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

A510 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.

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

Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

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

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

- A512 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
Comment: For payments made to a Federal fund (that is exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

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

- A514 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
 Debit 6100 Operating Expenses/Program Costs
 Credit 1010 Fund Balance With Treasury

- A516 To record a receivable for amounts appropriated from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.
Reference: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

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

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

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

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

Comment: Debit USSGL accounts 1010 and 4129 only if a payable was not previously established. Also may be permissible to credit USSGL account 5755 instead of account 5765 when reversing a payable resulting from the cancellation of unobligated balances. Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A518 in the Agency Trust Fund Expenditure TAFS.

Reference: USSGL implementation guidance; Temporary Reductions; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable

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

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 2150 Payable for Transfers of Currently Invested Balances

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

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

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

Budgetary Entry

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

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

- A526 To record a nonexpenditure transfer-out of funds from a specific invested Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
Comment: Refer to USSGL TC-A520 for establishing the payable.
Reference: USSGL implementation guidance; Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4127 Amounts Appropriated From Specific Invested TAFS - Payable
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

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

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

Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.

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

Budgetary Entry

Debit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

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

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

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Proprietary Entry

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

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

A531 To record a nonexpenditure transfer-in of funds to a specific invested Treasury Appropriation Fund Symbol (TAFS) from a receiving TAFS that is canceling and returning unobligated balances.

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

Reference: USSGL implementation guidance; Cancellations – Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out
 Credit 4394 Receipts Unavailable for Obligation Upon Collection
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

A532 To record the receivable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

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

Budgetary Entry

Debit 4171 Nonallocation Transfers of Invested Balances - Receivable
 Credit 4160 Anticipated Transfers - Current-Year Authority

Proprietary Entry

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

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

A534 To record the payable for amounts to be transferred in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget), where there is investment authority involved.

Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

- A540 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A544.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Credit 4234 Other Federal Receivables - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

- A542 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A546.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred

Debit 4234 Other Federal Receivables - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

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

A544 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
Comment: Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A486, A488, A492, and A540.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A546 To record in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
Comment: Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A482, A492R, A508, and A542.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Credit 1010 Fund Balance With Treasury

A548 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.

Comment: See USSGL TC-A550 for the receiving agency.

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1410 Advances and Prepayments

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

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

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4802

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments

Credit 5720 Financing Sources Transferred In Without Reimbursement

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4195 Transfer of Obligated Balances

Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry

None

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

Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred

Credit 4195 Transfer of Obligated Balances

Proprietary Entry

None

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

A700 - A799 FUNDING - Reimbursables and Other Income

A702 To record anticipated reimbursements.

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

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

Comment: Budgetary resources were provided by Contract Authority. Do not post the proprietary entry for reimbursable agreements without advances (only post the budgetary entry for reimbursable agreements without advances).

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance

Debit 4222 Unfilled Customer Orders With Advance

Credit 4132 Substitution of Contract Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2310 Liability for Advances and Prepayments

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

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

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance

Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: See USSGL TC-C182

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

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

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

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
Credit 1010 Fund Balance With Treasury

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

A714 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

Comment: The ordering agency uses USSGL TC-B406.

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

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

B100 - B299 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D514), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B604, E104, and E106.

Budgetary Entry

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

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

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

Budgetary Entry

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

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

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

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

Comment: Also post USSGL TC-C428, which establishes the loan receivable after default.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2180 Loan Guarantee Liability

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

Comment: Agencies must use all the USSGL accounts indicated in this transaction. Each debit and credit must be in the same amount. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 2170 Subsidy Payable to the Financing Account

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

- B107 To record payment and disbursement of funds not previously accrued.
Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

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

- B108 To record a loss in the imprest fund.

Budgetary Entry

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

Proprietary Entry

Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

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

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

- B110 To record a confirmed disbursement schedule previously accrued.
Comment: Clearing from unpaid to paid.

Budgetary Entry

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

Proprietary Entry

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

- B112 To record accrued interest paid.
Comment: See USSGL TC-B418 for the accrued liability.

Budgetary Entry

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

Proprietary Entry

Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Debit 2141 Accrued Interest Payable - Debt
Credit 1010 Fund Balance With Treasury

- B113 To record capitalized loan interest paid on non-credit reform loans.
Comment: See USSGL TC-B440 for the capitalized loan interest liability.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

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

Proprietary Entry

Debit 2511 Capitalized Loan Interest Payable - Non-Credit Reform
Credit 1010 Fund Balance With Treasury

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

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

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

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

Comment: This transaction is applicable to guaranteed loans.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources

Proprietary Entry

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified

Debit 5891 Tax Revenue Refunds - Individual

Debit 5892 Tax Revenue Refunds - Corporate

Debit 5893 Tax Revenue Refunds - Unemployment

Debit 5894 Tax Revenue Refunds - Excise

Debit 5895 Tax Revenue Refunds - Estate and Gift

Debit 5896 Tax Revenue Refunds - Customs

Credit 1010 Fund Balance With Treasury

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

- B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.
Reference: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
 Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2920 Contingent Liabilities
 Credit 1010 Fund Balance With Treasury

- B120 To record principal repayments to the Bureau of the Public Debt 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.

Budgetary Entry

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

Proprietary Entry

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

- B121 To record principal repayments at par value to the Bureau of the Public Debt 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.
Comment: See USSGL TC-B131 for principal repayments with a gain or loss.

Budgetary Entry

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

Proprietary Entry

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

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

B122 To record repayments of other debt.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry

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

Proprietary Entry

Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

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

Budgetary Entry

None

Proprietary Entry

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

B124 To record the purchase of Federal securities acquired at par value.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

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

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

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

Budgetary Entry

Debit 4394 Receipts Unavailable for Obligation Upon Collection
 Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
 Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

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

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

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 1010 Fund Balance With Treasury

- B130 To record a lien paid before personal property is sold.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

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

Proprietary Entry

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

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

B131 To record principal repayments to Treasury or the Federal Financing Bank, resulting in a gain or loss, 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.

Comment: See USSGL TC-B121 for principal repayments at par value.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4146 Actual Repayments of Debt, Current-Year Authority

Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 7212 Losses on Disposition of Borrowings

Credit 1010 Fund Balance With Treasury

Credit 7112 Gains on Disposition of Borrowings

B134 To record appropriations used this fiscal year.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriated TAFS. USSGL transactions that reference this transaction: A146, A514, B102, B105, B106, B107, B109, B118, B122, B130, B402, B404, B406, B412, B418, B428, B430, B436, B438, B604, C408, D106, D107, D114, D116, D126, D132, D134, E102, E104, E106, E108, E109, E117, E204, and E412. USSGL transactions that reference a reversal for this transaction: C132, C134, C136, C137, C138, C139, D102, D104, D108, D110, and F128.

Reference: 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 actual capital transfer of excess cash to the general fund of the Treasury.
Comment: See Office of Management and Budget Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.
Reference: USSGL implementation guidance; Credit Reform Liquidating Account Case Study

Budgetary Entry

Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
 Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry

Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
 Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

- B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A512 for nonexchange expenditure transfers-out.
Reference: USSGL implementation guidance; Trust Fund Guide

Budgetary Entry

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

Proprietary Entry

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

- B140 To record the purchase of foreign currency by a disbursing officer.
Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Credit 1190 Other Cash

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

- B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance "Accounting for Purchased Foreign Currency"

Budgetary Entry

None

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
 Credit 1200 Foreign Currency

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

Budgetary Entry

None

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

None

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

Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

U.S. Government Standard General Ledger
Account Transactions

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

Comment: See USSGL TC-B604 for the expense.

Budgetary Entry

- Debit 4610 Allotments - Realized Resources
- Debit 4620 Unobligated Funds Exempt From Apportionment
- Debit 4700 Commitments - Programs Subject to Apportionment
- Debit 4720 Commitments - Programs Exempt From Apportionment
- Debit 4801 Undelivered Orders - Obligations, Unpaid
- Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

- Debit 1410 Advances and Prepayments
- Credit 1010 Fund Balance With Treasury

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

- Debit 4700 Commitments - Programs Subject to Apportionment
- Credit 4610 Allotments - Realized Resources
- Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

- Debit 4720 Commitments - Programs Exempt From Apportionment
- Credit 4620 Unobligated Funds Exempt From Apportionment
- Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

B400 - B599 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

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

Comment: If funded by a direct appropriation, also post USSGL TC-B134. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

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 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

Credit 2210 Accrued Funded Payroll and Leave

Credit 2211 Withholdings Payable

Credit 2213 Employer Contributions and Payroll Taxes Payable

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

B404 To record a downward adjustment of a current-year unpaid undelivered order.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

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

- B406 To record the delivery of goods and services in the same year the order was placed and to accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-E102. For "in-process type" accounts, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-E104 through E117. Assume a title is passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases.

Budgetary Entry

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

Proprietary Entry

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

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

B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 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
Credit 2120 Disbursements in Transit

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

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

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

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

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

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

B416 To record the collecting agency's estimated accrued tax refunds payable and related interest.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 5890 Tax Revenue Refunds - Not Otherwise Classified
Debit 5891 Tax Revenue Refunds - Individual
Debit 5892 Tax Revenue Refunds - Corporate
Debit 5893 Tax Revenue Refunds - Unemployment
Debit 5894 Tax Revenue Refunds - Excise
Debit 5895 Tax Revenue Refunds - Estate and Gift
Debit 5896 Tax Revenue Refunds - Customs
Debit 6330 Other Interest Expenses
 Credit 2110 Accounts Payable
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 2190 Other Liabilities With Related Budgetary Obligations

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

Budgetary Entry

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

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 2141 Accrued Interest Payable - Debt

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

B420 To record the liability for cost to be funded in the future.
Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B402 to record currently funded capital lease liability.

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2170 Subsidy Payable to the Financing Account
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2220 Unfunded Leave
 Credit 2290 Other Unfunded Employment Related Liability
 Credit 2610 Actuarial Pension Liability
 Credit 2620 Actuarial Health Insurance Liability
 Credit 2630 Actuarial Life Insurance Liability
 Credit 2690 Other Actuarial Liabilities
 Credit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 2995 Estimated Cleanup Cost Liability

B422 To record the unfunded FECA liability and unfunded unemployment liability.
Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry

None

Proprietary Entry

Debit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority
 (Unobligated)
 Credit 2225 Unfunded FECA Liability
 Credit 2290 Other Unfunded Employment Related Liability

B424 To record a contingent liability.
Comment: Reverse this entry when realization indicates no contingent liability.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

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

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

- B426 To record an increase in actuarial liabilities for benefit plans.
Comment: Reverse this entry for a decrease.
Reference: USSGL implementation guidance; FECA Liability

Budgetary Entry

None

Proprietary Entry

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

- B428 To record the payable to borrowers from sales of foreclosed property with recourse.
Comment: Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.
Reference: USSGL Implementation guidance; Credit Reform Case Study

Budgetary Entry

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

Proprietary Entry

Debit 1551 Foreclosed Property
 Credit 2110 Accounts Payable

- B430 To record the inventory purchased for a resale under historical cost (title was passed).
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC G122 to track purchases.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

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

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
 Credit 2110 Accounts Payable

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

B432 To record the fair market value of real and intangible forfeited property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

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

B434 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

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

B436 To record the funded portion of cleanup costs that was previously estimated.
Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

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

Proprietary Entry

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

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

B438 To record capital lease liability.

Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-G122 to track purchases.

Budgetary Entry

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

Proprietary Entry

Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

B440 To record capitalized loan interest payable on non-credit reform loans for interest payable amounts previously accrued.

Comment: See USSGL TC-B418 for the initial accrual and USSGL TC-B113 for the payment of the accrual.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 2140 Accrued Interest Payable - Not Otherwise Classified
Credit 2511 Capitalized Loan Interest Payable - Non-Credit Reform

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

B600 - B699 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B602 To record revenue received in advance.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Other Deferred Revenue

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

B604 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.

Comment: See USSGL TC-A710 to see the reimbursable authority and USSGL TC-B308 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

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

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
Credit 1410 Advances and Prepayments

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

C100 - C399 COLLECTIONS AND RECEIVABLES - Receipts

- C101 To record the transfer of recognized subsidy from the program fund to the financing fund.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide
- Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources
- Proprietary Entry**
None
- C102 To record service in kind provided by non-Federal sources.
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources
- C103 To record the collection of subsidy costs in the financing account.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide
- Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance
- Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

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

- C104 To record the collection of subsidy for loan modification costs in the financing account.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

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

- C106 To record the collection of reestimated subsidy in the financing account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post TC-A120 to record allotment of authority not previously anticipated.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

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

Budgetary Entry

None

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4260 Actual Collections of "governmental-type" Fees
 Debit 4261 Actual Collections of Business-Type Fees
 Debit 4262 Actual Collections of Loan Principal
 Debit 4263 Actual Collections of Loan Interest
 Debit 4264 Actual Collections of Rent
 Debit 4265 Actual Collections From Sale of Foreclosed Property
 Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Debit 4273 Interest Collected From Treasury
 Debit 4276 Actual Collections From Financing Fund
 Debit 4277 Other Actual Collections - Federal
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1399 Allowance for Subsidy
 Credit 1551 Foreclosed Property
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5900 Other Revenue

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

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

Budgetary Entry

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

Proprietary Entry

None

- C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
Comment: See USSGL TC-B206 for application of an advance.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1410 Advances and Prepayments

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

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2320 Other Deferred Revenue

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

- C116 To record in the financing fund unearned fees collected for undisbursed loans.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Study

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2320 Other Deferred Revenue

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

Budgetary Entry

Debit 4261 Actual Collections of Business-Type Fees
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2180 Loan Guarantee Liability

- C118 To record in the financing fund fees earned when loans are disbursed.
Comment: Fees are earned by loan guarantees when the third party disburses.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry
None

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

C122 To record the maturity of Federal securities acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-E117 for the amortization transaction.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry
None

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

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

- C124 To record the maturity of Federal securities acquired at a discount.
Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-E117 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

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

Proprietary Entry

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

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

- C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

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

Proprietary Entry

- Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances and Prepayments

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

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

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

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Credit 4060 Anticipated Collections From Non-Federal Sources

Credit 4070 Anticipated Collections From Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

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

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements, and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant, and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Nonproduction Costs

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

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Comment: Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TCs G120, G122, and G124 to adjust tracked purchases.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6900 Nonproduction Costs

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

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

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

Reference: For refunds receivable, see the USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

C137 To record the restitution of the imprest fund loss.

Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

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

Proprietary Entry

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

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

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

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

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

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

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

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

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

C140 To record the collection of receivables from Federal sources.

Budgetary Entry

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

Proprietary Entry

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

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

C141 To record a collection of non-Federal revenue reported on the Statement of Custodial Activity or on the custodial footnote that is deposited into a General Fund receipt account.

Comment: Also post USSGLs TC-C142 and TC-C143. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5800 Tax Revenue Collected - Not Otherwise Classified
 Credit 5801 Tax Revenue Collected - Individual
 Credit 5802 Tax Revenue Collected - Corporate
 Credit 5803 Tax Revenue Collected - Unemployment
 Credit 5804 Tax Revenue Collected - Excise
 Credit 5805 Tax Revenue Collected - Estate and Gift
 Credit 5806 Tax Revenue Collected - Customs
 Credit 5900 Other Revenue

C142 To record a contra-revenue in the amount of revenue collected for others and to establish a custodial liability.

Comment: To record revenue, see USSGL TC-C141. To reduce the custodial liability for amounts transferred out, see USSGL TC-A210.

Budgetary Entry

None

Proprietary Entry

Debit 5990 Collections for Others - Statement of Custodial Activity
 Credit 2980 Custodial Liability

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

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.

Comment: If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs-D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC-D585; If a collection was not previously accrued, see USSGL TCs-C141 or C147; 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 Taxes Receivable
 Credit 1340 Interest Receivable
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

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

Comment: Reverse entry upon disposition of undeposited collections.

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

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

C145 To record the collection of revenue or other financing sources that were not previously accrued into a General Fund receipt account.

Comment: Also post USSGL TC-C147. For the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements, see USSGL TC-C155. For custodial collections reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C141. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5100 Revenue From Goods Sold
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5790 Other Financing Sources
 Credit 5795 Seigniorage
 Credit 5900 Other Revenue

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.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

C147 To record an offset for amounts collected for others and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To record contra-custodial revenue reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
 Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

- C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
Comment: Other than from reimbursable agreement, see USSGL TC-A500s. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

- C149 To record the collection of loans receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC-F124 and/or TC-F125 to close USSGL account 2985. Record USSGL account 7212 when there is a loss on the repayment.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 7212 Losses on Disposition of Borrowings
 Credit 1350 Loans Receivable

- C150 To record the receipt of other cash.

Comment: See USSGL TC-C108.

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash
 Debit 1195 Other Monetary Assets
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

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

- C151 To record the collection of capitalized loan interest receivable by the Bureau of the Public Debt and deposit directly into a Treasury Account Symbol that does not have budget authority.
Comment: See USSGL TC-C444 for the establishment of the capitalized loan interest receivable. Also post USSGL TC-F124 to close USSGL account 2985.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

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

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 Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

- C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

Debit 4263 Actual Collections of Loan Interest
 Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

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

- C155 To record the transfer-in of nonbudgetary fund balance to other Federal entities without reimbursements.
Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5775 Nonbudgetary Financing Sources Transferred In

- C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See USSGL TC-C402 for cash donations and/or TC-C192 for foreign currency donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry

None

Proprietary Entry

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

- C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for post-Credit Reform.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
 Credit 1010 Fund Balance With Treasury
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1399 Allowance for Subsidy

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

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

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.

Comment: When seized cash is deposited, see USSGL TC-D586.

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

Budgetary Entry

None

Proprietary Entry

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

C170 To record the movement of seized cash from a nonfiduciary deposit fund to a special receipt account upon forfeiture.

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

Budgetary Entry

None

Proprietary Entry

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

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

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5900 Other Revenue

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

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
 Credit 5900 Other Revenue

C176 To record cash deposited after forfeiture.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

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

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

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

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.

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

Budgetary Entry

None

Proprietary Entry

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

C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.

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

Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

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

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Liability for Advances and Prepayments

- C186 To record the collection of receivables in the performing agency for reimbursable services.
Reference: USSGL implementation guidance; USSGL Reimbursable Accounting Guide

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C188 To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A183 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1200 Foreign Currency
 Credit 5600 Donated Revenue - Financial Resources

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

Budgetary Entry

None

Proprietary Entry

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

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

C400 - C599 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

- C402 To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund receipt account.
Comment: Also post USSGL TC-C404. For amounts deposited into a General Fund receipt account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Reference: USSGL implementation guidance; Miscellaneous Receipts; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1325 Taxes Receivable
 Debit 1340 Interest Receivable
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5600 Donated Revenue - Financial Resources
 Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Credit 5821 Tax Revenue Accrual Adjustment - Individual
 Credit 5822 Tax Revenue Accrual Adjustment - Corporate
 Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Credit 5824 Tax Revenue Accrual Adjustment - Excise
 Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Credit 5826 Tax Revenue Accrual Adjustment - Customs
 Credit 5900 Other Revenue

- C404 To record contra-revenue in the amount of revenue accrued and establish a custodial liability.
Comment: Also post USSGL TC-C402.

Budgetary Entry

None

Proprietary Entry

Debit 5991 Accrued Collections for Others - Statement of Custodial Activity
 Credit 2980 Custodial Liability

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

C405 To record offset for the amount accrued in a General Fund receipt account and to establish a liability for non-entity assets that are not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To record accrued contra revenue that is reported on the Statement of Custodial Activity or on the custodial footnote and to establish custodial liability, see transaction USSGL TC-C404. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

Comment: Applicable to guaranteed loans

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance With Treasury

C408 To record in the financing fund the disbursement of direct loans.

Comment: If funded by a direct appropriation.

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

C409 To record the reclassification of interest capitalized on a loan.

Reference: Direct Loan Credit Reform Guidance

Budgetary Entry

None

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1340 Interest Receivable

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

C412 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

Debit 4285 Receivable From the Liquidating Fund

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1399 Allowance for Subsidy

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

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

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

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

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

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

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

Budgetary Entry

Debit 4283 Interest Receivable From Treasury

Debit 4287 Other Federal Receivables

Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Credit 5310 Interest Revenue - Other

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5900 Other Revenue

C418 To record interest receivable on securities.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Credit 5311 Interest Revenue - Investments

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

C420 To record accrued revenue or other financing sources without budgetary impact.

Comment: Receivables from non-Federal sources are not budgetary resources until collected. For Federal and non-Federal receivables reported in a General Fund receipt account, also post USSGL TC-C405. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

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 5100 Revenue From Goods Sold

Credit 5200 Revenue From Services Provided

Credit 5310 Interest Revenue - Other

Credit 5311 Interest Revenue - Investments

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 5320 Penalties, Fines, and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5775 Nonbudgetary Financing Sources Transferred In

Credit 5900 Other Revenue

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

- C422 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
Comment: These are not budgetary resources until collected.
Reference: USSGL implementation guidance; Unavailable Special Fund Receipt Account Transfers

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1340 Interest Receivable
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Credit 5200 Revenue From Services Provided
 Credit 5310 Interest Revenue - Other
 Credit 5311 Interest Revenue - Investments
 Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Credit 5320 Penalties, Fines, and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Credit 5821 Tax Revenue Accrual Adjustment - Individual
 Credit 5822 Tax Revenue Accrual Adjustment - Corporate
 Credit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Credit 5824 Tax Revenue Accrual Adjustment - Excise
 Credit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Credit 5826 Tax Revenue Accrual Adjustment - Customs
 Credit 5900 Other Revenue

- C424 To record establishment of current-period earnings on income received in advance.
Comment: See USSGL TC-B602 for collection entry.

Budgetary Entry

None

Proprietary Entry

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

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

C426 To record earned revenue in a trust or special fund Treasury Appropriation Fund Symbol that was previously collected in advance.

Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry

None

Proprietary Entry

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

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

Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

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

C430 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.

Comment: This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way the Department of Defense accounts for repairable items involving trade-ins. Accounts receivable represents the cash amount the vehicle procurer will receive from the customer. Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to a trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

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

Budgetary Entry

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

Proprietary Entry

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

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

C432 To record loans other than credit reform.

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

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

C435 To record the accrual of interest revenue associated with USSGL account 2985 that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC-C437 for the liability for non-entity assets not reported on the Statement of Custodial Activity.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable

Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C437 To record the portion of the liability for non-entity assets not reported on the Statement of Custodial Activity related to the accrual of interest revenue that is to be collected by the Bureau of the Public Debt and deposited directly into a Treasury Account Symbol that does not have budget authority.

Comment: Also post USSGL TC-C435 for the accrual of the interest revenue associated with USSGL account 2985.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 7500 Distribution of Income - Dividend

Credit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity

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

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

Budgetary Entry

None

Proprietary Entry

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

C440 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.

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

Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Credit 1200 Foreign Currency

C444 To record capitalized loan interest receivable on non-credit reform loans for interest receivable amounts previously accrued.

Comment: Refer to USSGL TC-C435 for the initial accrual and USSGL TC-C149 for the collection of the accrual.

Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
 Credit 1340 Interest Receivable

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

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

- C602 To record the sale of Federal securities purchased at a premium. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

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

Proprietary Entry

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

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

- C604 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

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

Proprietary Entry

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

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

- C606 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

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

Proprietary Entry

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

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

- C608 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-E117 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; FACTS II, Investments in Treasury and Agency Securities

Budgetary Entry

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

Proprietary Entry

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

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

- C610 To record the sale or disposition of personal property collected for replacement property.
Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years. See USSGL implementation guidance, "Disposition of Personal Property" on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8.9.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1310 Accounts Receivable
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 7110 Gains on Disposition of Assets - Other

- C612 To record the loss (or gain) from sale of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

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

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

C614 To record the gain on property sold with recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property

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

C618 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.

Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C620 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.

Comment: The budgetary entry equals the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-E117 to amortize the premium to the point of sale. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or a reversal of USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 7111 Gains on Disposition of Investments

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

- C622 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

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

Proprietary Entry

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

- C624 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

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

Proprietary Entry

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

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

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

Reference: USSGL implementation guidance; Disposition of Personal Property

Budgetary Entry

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

Proprietary Entry

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

C628 To record cash collected from a loss or a gain from the sale of foreclosed property.

Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.

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

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C630 To record the sale of stockpile materials.

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

Budgetary Entry

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

Proprietary Entry

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

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

C632 To record stockpile materials sold at a gain.

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

Budgetary Entry

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

Proprietary Entry

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

C634 To record stockpile materials sold at a loss.

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

Budgetary Entry

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

Proprietary Entry

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

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

Comment: Reverse USSGL TC-B432.

Reference: For special fund transaction, see USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection. For seized assets, see USSGL implementation guidance; Accounting for Inventory and Related Property

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

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

C638 To record the sale of forfeited property.
Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

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

Budgetary Entry

None

Proprietary Entry

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

C640 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-E408. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

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

Budgetary Entry

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

Proprietary Entry

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

C642 To record a loss on the sale of commodities.
Comment: For cost of goods sold, see USSGL TC-E408.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

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

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

C644 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.

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

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 5100 Revenue From Goods Sold
 Credit 7110 Gains on Disposition of Assets - Other

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

C646 To record the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-E408. If a receivable had been previously established, see USSGL TC-C648.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
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
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 5100 Revenue From Goods Sold
 Credit 7110 Gains on Disposition of Assets - Other

C647 To record the liquidation of receivables from other Federal entity for the sale or disposition of assets other personal properties and investments.

Comment: See USSGL TC-C648 for the establishment of the receivable.

Budgetary Entry

Debit 4277 Other Actual Collections - Federal
 Credit 4287 Other Federal Receivables

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable

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

C648 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.

Comment: For cost of goods sold, see USSGL TC-E408. For the liquidation of the receivable, see USSGL TC-C647.

Budgetary Entry

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

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue From Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

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

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

Budgetary Entry

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

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

- C751 To record, in a revolving or revolving trust fund, a redemption of securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold without a gain or loss where funds remain in a non-Treasury General Account (TGA).
Comment: If the proceeds of this sale are immediately reinvested, do not record a budgetary entry. If the proceeds of this sale are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

- C752 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a gain. Funds remain held by the public in a non-Treasury General Account (TGA).
Comment: If the proceeds are immediately reinvested, record a budgetary entry equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry equal to the proceeds. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

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

Proprietary Entry

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

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

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

Comment: If the proceeds are immediately reinvested, record a budgetary entry in USSGL account 4252 equal to only the gain. If the proceeds are not immediately reinvested, record a budgetary entry in USSGL account 4252 equal to the gain and also a budgetary entry in USSGL account 4972 equal to the par value. See USSGL TC- B150 if funds held by the public in a non-TGA are returned to fund balance with Treasury in a TGA. An agency must have specific legislative authority to hold monies in a non-TGA or non-BPD security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400 Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury for additional guidance, such as SF224 transactions.

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

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

C754 To record, in a special or non-revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

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

Budgetary Entry

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

Proprietary Entry

Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

C755 To record, in a revolving or revolving trust fund, the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt (BPD)) purchased at par and sold for a loss. Funds remain held by the public in a non-Treasury General Account (TGA).

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

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1130 Funds Held by the Public
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

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

D100 - D299 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Upward and Downward Adjustments

D102 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Liabilities With Related Budgetary Obligations
Debit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

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

D104 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.

Comment: Prior-year adjustments are used only in year 2 and later. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

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

D106 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has expired.
Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

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

D107 To record an upward adjustment of prior-year unpaid delivered orders and to accrue additional liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. If funded by a direct appropriation, also post USSGL TC-B134. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312. When anticipated accounts are not used, debit USSGL account 4450; if funds are exempt from apportionment, debit USSGL account 4620.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Liabilities With Related Budgetary Obligations

Credit 2191 Employee Health Care Liability Incurred but Not Reported

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

D108 To record a downward adjustment to prior-year paid delivered orders and to collect a refund when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6900 Nonproduction Costs

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

D110 To record a downward adjustment to prior-year unpaid delivered orders and to reduce the related liability when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401). The authority has not expired.

Comment: Prior-year adjustments are used only in year 2 and later. The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, approval by the Office of Management and Budget for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450 or 4620. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide; Prior-Period Adjustments

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2130 Contract Holdbacks
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Debit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6900 Nonproduction Costs

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

D112 To record a reclassification of unfunded liability to funded liability in the financing account.

Comment: Also post USSGL TC-D113.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2190 Other Liabilities With Related Budgetary Obligations

D113 To record the reclassification reestimated subsidy expense from unfunded to funded.

Comment: Reclassification should be recorded in the year following the accrual of the downward reestimate.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 6199 Adjustment to Subsidy Expense

D114 To record an upward adjustment of prior-year unpaid undelivered orders when the adjustment is not recorded as a prior-period adjustment (USSGL account 7400 or 7401).

Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B402 when needed to establish a payable and to reflect it as delivered. For a prior-period adjustment (USSGL account 7400 or 7401), see USSGL TCs D306, D308, D310, and D312.

Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4650 Allotments - Expired Authority

Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

- D120 To record a downward adjustment to unpaid prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The goods, services, or invoices have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

- D122 To record an upward adjustment to prepaid/advanced prior-year undelivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. The invoice has been paid, but goods and services have not been received. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances and Prepayments
 Credit 1010 Fund Balance With Treasury

- D126 To record an upward adjustment to prior-year paid delivered orders.
Comment: Prior-year adjustments are used only in year 2 and later. A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134. Record USSGL account 4650 if the authority has expired.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Exempt From Apportionment
 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

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

D128 To record a downward adjustment to prior-year paid delivered orders with no refund collected.
Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 6790 Other Expenses Not Requiring Budgetary Resources

D130 To record a downward adjustment to prior-year prepaid/advanced undelivered orders with no refund collected.
Comment: The prepaid invoice was for more than the corrected invoice. Goods and services have not been received.

Reference: USSGL implementation guidance; Upward and Downward Adjustments to Expired Appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1410 Advances and Prepayments

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

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

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450 or credit USSGL account 4620 if funds are exempt from apportionment. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-E104 through E117. Also post USSGL TCs G120, G122, and G124 to track purchases.

Reference: USSGL implementation guidance; USSGL Budgetary Accounting Guide

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

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

Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

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

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6900 Nonproduction Costs

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

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

Credit 2190 Other Liabilities With Related Budgetary Obligations
Credit 2191 Employee Health Care Liability Incurred but Not Reported
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

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

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4134 Contract Authority Withdrawn

Proprietary Entry

None

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

Comment: Also Post USSGL TC-D120.

Reference: USSGL implementation guidance; Borrowing Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry

None

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry

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

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

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only).

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

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

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers - Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund Treasury Appropriation Fund Symbol (TAFS).

Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.

Reference: USSGL implementation guidance; Adjustments for Change in Prior-Year Allocation of Budgetary Resources (Social Security Administration and Department of Health and Human Services related TAFS only)

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Proprietary Entry

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

D145 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously post USSGL TC-B412 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4350 Canceled Authority
Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

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

**U.S. Government Standard General Ledger
Account Transactions**

D146 To record an accrual of downward reestimate for loan subsidies in the financing fund.
Comment: See USSGL TC-D147. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
 Credit 6800 Future Funded Expenses

D147 To adjust the loan guarantee liability and direct loan allowance for downward reestimate of subsidy or negative subsidy expense in the financing account.

Comment: Also post USSGL TC-D146. Transactions USSGL TC-D146 and TC-D147 should be done simultaneously in both the credit reform program and financing accounts. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
 Debit 2180 Loan Guarantee Liability
 Credit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy

D148 To accrue the transfer-out of a downward reestimate to a General Fund receipt account.

Comment: The actual transfer of cash should be made the year following the accrual. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; Basic Accounting and Reporting for Direct Loan Programs Without Collateral in Federal Credit Programs; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5776 Nonbudgetary Financing Sources Transferred Out
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

**U.S. Government Standard General Ledger
Account Transactions**

D300 - D399 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Prior-Period Adjustments

- D302 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

- D304 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

**U.S. Government Standard General Ledger
Account Transactions**

- D306 To record a prior-period adjustment that reduces the value of a prior-year asset.
Comment: If the downward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders-obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders-obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders-obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
 Debit 1329 Allowance for Loss on Taxes Receivable
 Debit 1349 Allowance for Loss on Interest Receivable
 Debit 1359 Allowance for Loss on Loans Receivable
 Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
 Debit 1399 Allowance for Subsidy
 Debit 1519 Operating Materials and Supplies - Allowance
 Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1559 Foreclosed Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1849 Allowance for Depletion
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 1010 Fund Balance With Treasury
 Credit 1110 Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1120 Imprest Funds
Credit 1130 Funds Held by the Public
Credit 1190 Other Cash
Credit 1195 Other Monetary Assets
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 1410 Advances and Prepayments
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1514 Operating Materials and Supplies Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1531 Seized Monetary Instruments
Credit 1532 Seized Cash Deposited
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use
Credit 1551 Foreclosed Property
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

**U.S. Government Standard General Ledger
Account Transactions**

- D308 To record a prior-period adjustment that reduces the value of a liability.
Comment: If the downward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. Also Post: USSGL TC-D302 if the prior period adjustment due to changes in accounting principle is associated with direct appropriations. USSGL TC-D304 for a prior-period adjustment due to corrections of errors that requires restatement, and associated with a direct appropriation. USSGL TC-D102 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries and the appropriation has expired. USSGL TC-D104 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year paid delivered orders - obligations, refunds collected, and the appropriation has expired. USSGL TC-D108 (budgetary entry only) if the adjustment has a downward budgetary impact on prior-year paid delivered orders - obligations, refunds collected, and the appropriation has not expired. USSGL TC-D110 (budgetary entry only) if the adjustment has a downward budgetary impact to prior-year unpaid delivered orders - obligations, recoveries, and has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2120 Disbursements in Transit
 Debit 2130 Contract Holdbacks
 Debit 2140 Accrued Interest Payable - Not Otherwise Classified
 Debit 2141 Accrued Interest Payable - Debt
 Debit 2150 Payable for Transfers of Currently Invested Balances
 Debit 2155 Expenditure Transfers Payable
 Debit 2160 Entitlement Benefits Due and Payable
 Debit 2170 Subsidy Payable to the Financing Account
 Debit 2180 Loan Guarantee Liability
 Debit 2190 Other Liabilities With Related Budgetary Obligations
 Debit 2191 Employee Health Care Liability Incurred but Not Reported
 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 2216 Pension Benefits Due and Payable to Beneficiaries
 Debit 2217 Benefit Premiums Payable to Carriers
 Debit 2218 Life Insurance Benefits Due and Payable to Beneficiaries
 Debit 2220 Unfunded Leave
 Debit 2225 Unfunded FECA Liability
 Debit 2290 Other Unfunded Employment Related Liability
 Debit 2310 Liability for Advances and Prepayments
 Debit 2320 Other Deferred Revenue
 Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
 Debit 2510 Principal Payable to the Bureau of the Public Debt
 Debit 2520 Principal Payable to the Federal Financing Bank
 Debit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**U.S. Government Standard General Ledger
Account Transactions**

Debit 2540 Participation Certificates
Debit 2590 Other Debt
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2690 Other Actuarial Liabilities
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2960 Accounts Payable From Canceled Appropriations
Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Debit 2980 Custodial Liability
Debit 2990 Other Liabilities Without Related Budgetary Obligations
Debit 2995 Estimated Cleanup Cost Liability
 Credit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing
 Authority
 Credit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under
 General and Special Financing Authority
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

**U.S. Government Standard General Ledger
Account Transactions**

- D310 To record a prior-period adjustment that increases the value of a prior-year asset.
Comment: If the upward adjustment is due to corrections of errors, credit USSGL account 7400. For prior-period adjustments due to changes in accounting principles credit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders-obligations, and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1110 Undeposited Collections
 Debit 1120 Imprest Funds
 Debit 1130 Funds Held by the Public
 Debit 1190 Other Cash
 Debit 1195 Other Monetary Assets
 Debit 1200 Foreign Currency
 Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1330 Receivable for Transfers of Currently Invested Balances
 Debit 1335 Expenditure Transfers Receivable
 Debit 1340 Interest Receivable
 Debit 1350 Loans Receivable
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Debit 1410 Advances and Prepayments
 Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Debit 1514 Operating Materials and Supplies Held for Repair
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1523 Inventory Held for Repair
 Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1531 Seized Monetary Instruments
 Debit 1532 Seized Cash Deposited
 Debit 1541 Forfeited Property Held for Sale
 Debit 1542 Forfeited Property Held for Donation or Use

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1551 Foreclosed Property
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1618 Market Adjustment - Investments
 Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Debit 1690 Other Investments
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements, and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1832 Internal-Use Software in Development
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant, and Equipment
 Debit 1990 Other Assets
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1329 Allowance for Loss on Taxes Receivable
 Credit 1349 Allowance for Loss on Interest Receivable
 Credit 1359 Allowance for Loss on Loans Receivable
 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
 Credit 1399 Allowance for Subsidy
 Credit 1519 Operating Materials and Supplies - Allowance
 Credit 1529 Inventory - Allowance
 Credit 1549 Forfeited Property - Allowance
 Credit 1559 Foreclosed Property - Allowance
 Credit 1569 Commodities - Allowance
 Credit 1599 Other Related Property - Allowance
 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles

**U.S. Government Standard General Ledger
Account Transactions**

- D312 To record a prior-period adjustment that increases the value of a prior-year liability.
Comment: If the upward adjustment is due to corrections of errors, debit USSGL account 7400. For prior-period adjustments due to changes in accounting principles debit USSGL account 7401. If the prior period adjustment due to changes in accounting principle is associated with direct appropriations, reverse USSGL TC-D302. For a prior-period adjustment due to corrections of errors, reverse USSGL TC-D304. Also Post: USSGL TC-D106 (budgetary entry only) if the adjustment has an upward budgetary impact on prior-year unpaid delivered orders - obligations, refunds collected and the authority has expired. USSGL TC-D114 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order, and the authority has expired. USSGL TC-D116 (budgetary entry only) if the adjustment has an upward budgetary impact on prior year undelivered orders when the bill is more than the original undelivered order and the authority has not expired.
Reference: USSGL implementation guidance; Prior-Period Adjustments

Budgetary Entry

None

Proprietary Entry

Debit 2179

- Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 2533 Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 2110 Accounts Payable
 Credit 2120 Disbursements in Transit
 Credit 2130 Contract Holdbacks
 Credit 2140 Accrued Interest Payable - Not Otherwise Classified
 Credit 2141 Accrued Interest Payable - Debt
 Credit 2150 Payable for Transfers of Currently Invested Balances
 Credit 2155 Expenditure Transfers Payable
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2170 Subsidy Payable to the Financing Account
 Credit 2180 Loan Guarantee Liability
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 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 2310 Liability for Advances and Prepayments

**U.S. Government Standard General Ledger
Account Transactions**

Credit 2320 Other Deferred Revenue
Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing
 Authority
Credit 2540 Participation Certificates
Credit 2590 Other Debt
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2690 Other Actuarial Liabilities
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2940 Capital Lease Liability
Credit 2960 Accounts Payable From Canceled Appropriations
Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury
Credit 2980 Custodial Liability
Credit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger
Account Transactions**

D400 - D499 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Writeoffs

D402 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: This transaction includes tax return allowance and price redetermination but not bad debt. See USSGL TC-D424 for custodial revenue. Reverse this transaction when collected.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable

Debit 5318 Contra Revenue for Interest Revenue - Investments

Debit 5319 Contra Revenue for Interest Revenue - Other

Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified

Debit 5831 Contra Revenue for Taxes - Individual

Debit 5832 Contra Revenue for Taxes - Corporate

Debit 5833 Contra Revenue for Taxes - Unemployment

Debit 5834 Contra Revenue for Taxes - Excise

Debit 5835 Contra Revenue for Taxes - Estate and Gift

Debit 5836 Contra Revenue for Taxes - Customs

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D404 To record the estimated allowance for bad debts related to non-credit-reform receivables.
Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1349 Allowance for Loss on Interest Receivable
 Credit 1359 Allowance for Loss on Loans Receivable

D406 To record the writeoff of penalties, fines, and administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D408 To record the writeoff of accounts receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable
 Credit 1310 Accounts Receivable

D410 To record the writeoff of taxes receivable.
Reference: USSGL implementation guidance; Miscellaneous Receipts

Budgetary Entry

None

Proprietary Entry

Debit 1329 Allowance for Loss on Taxes Receivable
 Credit 1325 Taxes Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D412 To record the writeoff of loans receivable for loans made before fiscal 1992.

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

D414 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

D416 To record the writeoff of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Credit 1340 Interest Receivable

**U.S. Government Standard General Ledger
Account Transactions**

D418 To record the writeoff of assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal-Use Software
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1890 Other General Property, Plant, and Equipment

**U.S. Government Standard General Ledger
Account Transactions**

D420 To record the accrued estimated uncollectible exchange revenue collected for others in a General Fund receipt account.

Comment: Also post USSGL TC-D422 to adjust the accrued custodial liability.

Reference: USSGL implementation guidance; Miscellaneous Receipts and General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

 Credit 1319 Allowance for Loss on Accounts Receivable

 Credit 1349 Allowance for Loss on Interest Receivable

 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

D422 To record the reduction of custodial liability by the amount of estimated uncollectible exchange revenue collected for others in a General Fund receipt account.

Reference: USSGL implementation guidance; Miscellaneous Receipts and General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability

 Credit 6190 Contra Bad Debt Expense - Incurred for Others

**U.S. Government Standard General Ledger
Account Transactions**

- D424 To record in a General Fund receipt account, the accrued estimated uncollectible nonexchange revenue reported on the Statement of Custodial Activity or on the custodial footnote.
Comment: See USSGL TC-D402 for other than revenue reported on the Statement of Custodial Activity or on the custodial footnote. Reverse USSGL TC-C404.

Budgetary Entry

None

Proprietary Entry

Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Debit 5318 Contra Revenue for Interest Revenue - Investments
 Debit 5319 Contra Revenue for Interest Revenue - Other
 Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
 Debit 5830 Contra Revenue for Taxes - Not Otherwise Classified
 Debit 5831 Contra Revenue for Taxes - Individual
 Debit 5832 Contra Revenue for Taxes - Corporate
 Debit 5833 Contra Revenue for Taxes - Unemployment
 Debit 5834 Contra Revenue for Taxes - Excise
 Debit 5835 Contra Revenue for Taxes - Estate and Gift
 Debit 5836 Contra Revenue for Taxes - Customs
 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

- D426 To record an adjustment to loans receivable based on acquired collateral property.
Reference: USSGL implementation guidance; Credit Reform Case Studies

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
 Debit 1551 Foreclosed Property
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1559 Foreclosed Property - Allowance
 Credit 2910 Prior Liens Outstanding on Acquired Collateral

**U.S. Government Standard General Ledger
Account Transactions**

D428 To record an adjustment for actual loss of inventory.

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

D430 To record an adjustment for actual loss of forfeited property.

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

D432 To record an adjustment for actual loss of commodities.

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D434 To record assets purchased to store environmental waste from past operations at net book value of zero.

Reference: USSGL implementation guidance; Environmental Cleanup Cost Case Study

Budgetary Entry

None

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

**U.S. Government Standard General Ledger
Account Transactions**

D500 - D799 ADJUSTMENTS/WRITEOFFS/RECLASSIFICATION - Reclassification/Revaluation

D502 To record an increase in the imprest fund.

Comment: Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry

Debit 1120 Imprest Funds

Credit 1010 Fund Balance With Treasury

D504 To record clearing of the prior-year imprest fund from an annual-year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1120 Imprest Funds

D506 To record the classification of amounts from nonfiduciary 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.

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

Credit 1010 Fund Balance With Treasury

Credit 1190 Other Cash

Credit 1532 Seized Cash Deposited

D508 To record the reclassification of expended balances held back from contractors from accounts payable.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger
Account Transactions**

D510 To record the transfer of construction-in-progress to capitalized assets or expenses.

Budgetary Entry

None

Proprietary Entry

Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

D512 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D514 To record the reclassification of expenses to "in-process type" asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

**U.S. Government Standard General Ledger
Account Transactions**

D516 To record the raw materials used to produce goods.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D518 To record the revaluation of foreclosed property.

Reference: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

D520 To record completed inventory items.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

D522 To record the reclassification of inventory held for sale that meets management's criteria for future sale.

Comment: Reverse entry when assets become saleable.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

D523 To record the reclassification of damaged, irreparable inventory held for sale.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

D524 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

D526 To record the turn-in of a broken part from operating materials and supplies held for repair.
Comment: Also post USSGL TC-D530.

Budgetary Entry

None

Proprietary Entry

Debit 1514 Operating Materials and Supplies Held for Repair
 Credit 6790 Other Expenses Not Requiring Budgetary Resources

**U.S. Government Standard General Ledger
Account Transactions**

D528 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.

Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

Reference: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies - Allowance

D530 To record a repaired broken part that has been returned to stock as a serviceable item.

Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D526 and D528.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

D532 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
Credit 1529 Inventory - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

D534 To record damaged inventory, using the direct method, items that need repair.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods

D536 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 1523 Inventory Held for Repair

D538 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.

Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
 Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

D540 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1521 Inventory Purchased for Resale
 Debit 1527 Inventory - Finished Goods
 Credit 1529 Inventory - Allowance

D542 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
 Debit 7290 Other Losses
 Credit 1511 Operating Materials and Supplies Held for Use

D544 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
Comment: Reverse this entry when ready to use.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger
Account Transactions**

D546 To reclassify excess or reserved assets to assets held for use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D548 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale

D550 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7300 Extraordinary Items
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale

**U.S. Government Standard General Ledger
Account Transactions**

D552 To reclassify stockpile materials authorized to be sold.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D554 To record the forfeiture of a seized monetary instrument.
Comment: See USSGL TC-D555 for the disposal of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale
Credit 5900 Other Revenue

D555 To record a removal of a seized monetary instrument.
Comment: See USSGL TC-D554 to record the forfeiture of seized monetary instruments.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
Credit 1531 Seized Monetary Instruments

D556 To record the conversion to cash for a forfeited monetary instrument.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger
Account Transactions**

D558 To record forfeited personal property placed into official use.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 5900 Other Revenue

D560 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1750 Equipment
 Credit 1542 Forfeited Property Held for Donation or Use

D562 To record forfeited personal property authorized to be distributed/donated to another entity.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1542 Forfeited Property Held for Donation or Use
Debit 2320 Other Deferred Revenue
 Credit 1541 Forfeited Property Held for Sale
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

D564 To record an adjustment to the net realizable value of commodities.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1569 Commodities - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

D566 To record inventory that has been lost and deemed immaterial.
Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale

D568 To record inventory that has been lost and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale

D570 To record inventory that has been found and deemed material.

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
 Credit 7190 Other Gains

D572 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.

Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
 Credit 1200 Foreign Currency

U.S. Government Standard General Ledger
Account Transactions

D574 To record a gain from the revaluation of foreign currency at the end of an accounting period.
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C440, D576, and D578.
Reference: USSGL implementation guidance; Accounting for Purchased Foreign Currency

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D576 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency
Credit 1310 Accounts Receivable

D578 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
Comment: Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.
Reference: USSGL implementation guidance; Accounting for X7000 Accounts

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 1310 Accounts Receivable
Credit 7190 Other Gains

**U.S. Government Standard General Ledger
Account Transactions**

D580 To record the interest accruals on loan guarantee liabilities and the present value of loans.
Reference: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D582 To record the reclassification of a reduction of an expense from unfunded to funded due to collection of a refund receivable.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

D584 To reclassify the offset from the revenue accrued to the revenue collected for others that is reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide**Budgetary Entry**

None

Proprietary Entry

Debit 5990 Collections for Others - Statement of Custodial Activity
Credit 5991 Accrued Collections for Others - Statement of Custodial Activity

D585 To reclassify the offset from the revenue or other financing sources accrued to revenue or other financing sources collected for others that is not reported on the Statement of Custodial Activity or on the custodial footnote.

Comment: To reclassify revenue offset reported on the Statement of Custodial Activity or on the custodial footnote from accrued to collected, see USSGL TC-D584. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.**Reference:** USSGL implementation guidance; General Fund Receipt Account Guide**Budgetary Entry**

None

Proprietary Entry

Debit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

**U.S. Government Standard General Ledger
Account Transactions**

D586 To reclassify tax revenue from accrued to collected.

Budgetary Entry

None

Proprietary Entry

Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Debit 5821 Tax Revenue Accrual Adjustment - Individual
 Debit 5822 Tax Revenue Accrual Adjustment - Corporate
 Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Debit 5824 Tax Revenue Accrual Adjustment - Excise
 Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Debit 5826 Tax Revenue Accrual Adjustment - Customs
 Credit 5800 Tax Revenue Collected - Not Otherwise Classified
 Credit 5801 Tax Revenue Collected - Individual
 Credit 5802 Tax Revenue Collected - Corporate
 Credit 5803 Tax Revenue Collected - Unemployment
 Credit 5804 Tax Revenue Collected - Excise
 Credit 5805 Tax Revenue Collected - Estate and Gift
 Credit 5806 Tax Revenue Collected - Customs

D588 To record the reclassification of seized monetary instruments from undeposited (recorded in USSGL account 1531) to deposited.

Comment: Agencies must use all the USSGL accounts indicated in transaction. Each debit and credit must be in the same amount.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1532 Seized Cash Deposited
 Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 1531 Seized Monetary Instruments
 Credit 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections

**U.S. Government Standard General Ledger
Account Transactions**

D589 To record the adjustment of a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

D590 To record the adjustment of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund, based on the current market value determined monthly by Treasury.

Comment: If the zero coupon bond is reported at market value on the Balance Sheet, USSGL account 7180, "Unrealized Gains," may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 7280 Unrealized Losses
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 7180 Unrealized Gains

**U.S. Government Standard General Ledger
Account Transactions**

**E100 - E399 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accrual, Depreciation, Amortization, and Depletion**

E102 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-E104 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
 Credit 2190 Other Liabilities With Related Budgetary Obligations
 Credit 2191 Employee Health Care Liability Incurred but Not Reported
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable

E104 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
 Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger
Account Transactions**

- E106 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2215 Other Post Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

- E108 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2190 Other Liabilities With Related Budgetary Obligations

**U.S. Government Standard General Ledger
Account Transactions**

E109 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.

Comment: In addition to this transaction, reverse USSGL TC-E410 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

E110 To record an adjustment for under-applied overhead deemed immaterial.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

E112 To record an adjustment for over-applied overhead deemed immaterial.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger
Account Transactions**

E113 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond in a special or non-revolving trust fund.

Comment: See USSGL TC-E119 for amortization of a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 5311 Interest Revenue - Investments

E114 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 6500 Cost of Goods Sold

Debit 6600 Applied Overhead

Credit 6100 Operating Expenses/Program Costs

Credit 6710 Depreciation, Amortization, and Depletion

E116 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Reference: USSGL implementation guidance; FASAB SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger
Account Transactions**

E117 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

Comment: Reverse this entry for amortization of a premium. For amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt see USSGL TC-E113 for special or non-revolving trust funds; or see USSGL TC-E119 for trust revolving funds.

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 5311 Interest Revenue - Investments

E118 To record amortization of subsidy for direct loans.

Reference: USSGL implementation guidance; Credit Reform Direct Loan Case Study

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy
Credit 5313 Interest Revenue - Subsidy Amortization

E119 To record the amortization of the discount on a U.S. Treasury Zero Coupon Bond issued by the Bureau of the Public Debt in a trust revolving fund.

Reference: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry

Debit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

Proprietary Entry

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

**U.S. Government Standard General Ledger
Account Transactions**

E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 6710 Depreciation, Amortization, and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvements

Credit 1839 Accumulated Amortization on Internal-Use Software

Credit 1849 Allowance for Depletion

Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

E122 To record accrued and compounded interest on the liability of loan guarantees.

Reference: USSGL implementation guidance; Credit Reform Guarantee Loan Case Study

Budgetary Entry

None

Proprietary Entry

Debit 6340 Interest Expense Accrued on the Liability for Loan Guarantees

Credit 2180 Loan Guarantee Liability

E204 To record the reduction of partially canceled authority for the amount of an outstanding payable for a valid bill related to a canceled appropriation.

Comment: Also post USSGL TC-B134 to record the appropriation used to pay the outstanding payable and TC-B412 to record an obligation and accounts payable for a valid bill related to the canceled appropriation.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8101 Partial Authority Cancellation

Credit 8102 Offset for Partial Authority Cancellation

**U.S. Government Standard General Ledger
Account Transactions**

**E400 - E499 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Accumulated and Allocated Costs Not in Categories Above**

E402 To record the imputed costs and related imputed financing sources.
Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry

None

Proprietary Entry

Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

E404 To record the application of overhead expenses to work-in-process.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

E406 To record inventory used for operations.

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger
Account Transactions**

E408 To record cost of goods sold.

Comment: To record sales proceeds, see USSGL TCs-A714 and C186.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Credit 1521 Inventory Purchased for Resale

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

E410 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D534 for direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry

None

Proprietary Entry

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1529 Inventory - Allowance

E412 To record actual repair costs using the direct method.

Comment: See USSGL TC-E414 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair

Debit 6100 Operating Expenses/Program Costs

Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger
Account Transactions**

E414 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

E416 To record stockpile materials issued for use under the consumption method.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1571 Stockpile Materials Held in Reserve

E418 To record a lien of real and intangible forfeited property in the allowance account.

Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

**E500 - E799 ACCRUALS/NONBUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND
COLLECTIONS - Transfers Without Budgetary Impact**

- E502 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
Reference: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
 Debit 7210 Losses on Disposition of Assets - Other
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1890 Other General Property, Plant, and Equipment

- E504 To record distributed personal property.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities Without Related Budgetary Obligations
 Credit 1542 Forfeited Property Held for Donation or Use

- E506 To record a commodity transferred to another Federal agency.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger
Account Transactions**

E508 To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E510, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1329 Allowance for Loss on Taxes Receivable

Debit 1349 Allowance for Loss on Interest Receivable

Debit 1359 Allowance for Loss on Loans Receivable

Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 1399 Allowance for Subsidy

Debit 5776 Nonbudgetary Financing Sources Transferred Out

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1325 Taxes Receivable

Credit 1330 Receivable for Transfers of Currently Invested Balances

Credit 1335 Expenditure Transfers Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1360 Penalties, Fines, and Administrative Fees Receivable

E509 To record the transfer-out of nonbudgetary fund balances to other Federal entities without reimbursements.

Comment: See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 5776 Nonbudgetary Financing Sources Transferred Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

E510 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E512, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1519 Operating Materials and Supplies - Allowance

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1569 Commodities - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1819 Accumulated Depreciation on Assets Under Capital Lease

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal-Use Software

Debit 1849 Allowance for Depletion

Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Credit 1514 Operating Materials and Supplies Held for Repair

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1523 Inventory Held for Repair

Credit 1524 Inventory - Excess, Obsolete, and Unserviceable

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1531 Seized Monetary Instruments

Credit 1541 Forfeited Property Held for Sale

Credit 1542 Forfeited Property Held for Donation or Use

Credit 1551 Foreclosed Property

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets

**U.S. Government Standard General Ledger
Account Transactions**

E512 To record the transfer-out of investments to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E514.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1690 Other Investments

**U.S. Government Standard General Ledger
Account Transactions**

E514 To record the transfer-out of accounts payable to other Federal entities without reimbursement.

Comment: Refer to USSGL TCs-E508, E510, and E512.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 2155 Expenditure Transfers Payable

Debit 2170 Subsidy Payable to the Financing Account

Debit 2180 Loan Guarantee Liability

Debit 2220 Unfunded Leave

Debit 2225 Unfunded FECA Liability

Debit 2290 Other Unfunded Employment Related Liability

Debit 2310 Liability for Advances and Prepayments

Debit 2510 Principal Payable to the Bureau of the Public Debt

Debit 2520 Principal Payable to the Federal Financing Bank

Debit 2610 Actuarial Pension Liability

Debit 2620 Actuarial Health Insurance Liability

Debit 2630 Actuarial Life Insurance Liability

Debit 2650 Actuarial FECA Liability

Debit 2690 Other Actuarial Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2920 Contingent Liabilities

Debit 2940 Capital Lease Liability

Debit 2960 Accounts Payable From Canceled Appropriations

Debit 2970 Liability for Capital Transfers to the General Fund of the Treasury

Debit 2990 Other Liabilities Without Related Budgetary Obligations

Debit 2995 Estimated Cleanup Cost Liability

Credit 5730 Financing Sources Transferred Out Without Reimbursement

**U.S. Government Standard General Ledger
Account Transactions**

- E602 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.
Reference: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1521 Inventory Purchased for Resale
 Credit 7110 Gains on Disposition of Assets - Other

**U.S. Government Standard General Ledger
Account Transactions**

- E604 To record the transfer-in of nonbudgetary or non-Federal accounts receivable from others without reimbursement.
Comment: Refer to USSGL TCs-E606, E608, and E610.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1325 Taxes Receivable
 Debit 1330 Receivable for Transfers of Currently Invested Balances
 Debit 1335 Expenditure Transfers Receivable
 Debit 1340 Interest Receivable
 Debit 1350 Loans Receivable
 Debit 1360 Penalties, Fines, and Administrative Fees Receivable
 Credit 1319 Allowance for Loss on Accounts Receivable
 Credit 1329 Allowance for Loss on Taxes Receivable
 Credit 1349 Allowance for Loss on Interest Receivable
 Credit 1359 Allowance for Loss on Loans Receivable
 Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
 Credit 1399 Allowance for Subsidy
 Credit 5775 Nonbudgetary Financing Sources Transferred In

**U.S. Government Standard General Ledger
Account Transactions**

E606 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E608, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

Debit 1514 Operating Materials and Supplies Held for Repair

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1523 Inventory Held for Repair

Debit 1524 Inventory - Excess, Obsolete, and Unserviceable

Debit 1525 Inventory - Raw Materials

Debit 1526 Inventory - Work-in-Process

Debit 1527 Inventory - Finished Goods

Debit 1531 Seized Monetary Instruments

Debit 1541 Forfeited Property Held for Sale

Debit 1542 Forfeited Property Held for Donation or Use

Debit 1551 Foreclosed Property

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1810 Assets Under Capital Lease

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1832 Internal-Use Software in Development

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Credit 1519 Operating Materials and Supplies - Allowance

Credit 1529 Inventory - Allowance

Credit 1549 Forfeited Property - Allowance

Credit 1559 Foreclosed Property - Allowance

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal-Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger
Account Transactions**

E608 To record the transfer-in of investments from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E610.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Credit 1618 Market Adjustment - Investments

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger
Account Transactions**

E610 To record the transfer-in of accounts payable from others without reimbursement.

Comment: Refer to USSGL TCs-E604, E606, and E608.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 4225; Transfer of Receivable of Invested Balances

Budgetary Entry

None

Proprietary Entry

Debit 5720 Financing Sources Transferred In Without Reimbursement

Credit 2150 Payable for Transfers of Currently Invested Balances

Credit 2155 Expenditure Transfers Payable

Credit 2170 Subsidy Payable to the Financing Account

Credit 2180 Loan Guarantee Liability

Credit 2220 Unfunded Leave

Credit 2225 Unfunded FECA Liability

Credit 2290 Other Unfunded Employment Related Liability

Credit 2310 Liability for Advances and Prepayments

Credit 2510 Principal Payable to the Bureau of the Public Debt

Credit 2520 Principal Payable to the Federal Financing Bank

Credit 2610 Actuarial Pension Liability

Credit 2620 Actuarial Health Insurance Liability

Credit 2630 Actuarial Life Insurance Liability

Credit 2650 Actuarial FECA Liability

Credit 2690 Other Actuarial Liabilities

Credit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 2920 Contingent Liabilities

Credit 2940 Capital Lease Liability

Credit 2960 Accounts Payable From Canceled Appropriations

Credit 2970 Liability for Capital Transfers to the General Fund of the Treasury

Credit 2990 Other Liabilities Without Related Budgetary Obligations

Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger
Account Transactions**

F100 - F299 YEAREND - Preclosing Entries

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

Reference: USSGL implementation guidance; FACTS II Indefinite No-Year

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger
Account Transactions**

F108 To record the reduction of permanent indefinite resources when a warrant is received.
Comment: Do not process this transaction unless indefinite authority needs further adjusting. Reverse entry for an increase.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4111 Debt Liquidation Appropriations
 Credit 4118 Reestimated Loan Subsidy Appropriation
 Credit 4119 Other Appropriations Realized

Proprietary Entry

Debit 3101 Unexpended Appropriations - Appropriations Received
 Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
 Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Liability for Advances and Prepayments
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
Comment: Process when both Treasury Appropriation Fund Symbols are expiring. This transaction complies with the Economy Act and Office of Management and Budget Circular No. A-11, Section 20 (2004).
Reference: USSGL implementation guidance; Economy Act Scenario (December 2004)

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry

None

- F112 To record adjustments for anticipated resources not realized.
Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized
 Debit 4141 Current-Year Borrowing Authority Realized
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4590 Apportionments - Anticipated Resources - Programs Subject to Apportionment
 Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
 Credit 4032 Estimated Indefinite Contract Authority
 Credit 4042 Estimated Indefinite Borrowing Authority
 Credit 4060 Anticipated Collections From Non-Federal Sources
 Credit 4070 Anticipated Collections From Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4160 Anticipated Transfers - Current-Year Authority
 Credit 4165 Allocations of Authority - Anticipated From Invested Balances
 Credit 4210 Anticipated Reimbursements and Other Income
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
Reference: USSGL implementation guidance; Contract Authority Case Studies

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4700 Commitments - Programs Subject to Apportionment
 Debit 4720 Commitments - Programs Exempt From Apportionment
 Credit 4133 Decreases to Indefinite Contract Authority
 Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry

None

- F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
 Debit 4044 Anticipated Reductions to Borrowing Authority
 Debit 4047 Anticipated Transfers to the General Fund of the Treasury
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections From Non-Federal Sources
 Debit 4070 Anticipated Collections From Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4210 Anticipated Reimbursements and Other Income
 Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Debit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4034 Anticipated Adjustments to Contract Authority
 Credit 4044 Anticipated Reductions to Borrowing Authority
 Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry

None

- F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4350 Canceled Authority

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
 Credit 1010 Fund Balance With Treasury

- F121 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust of special fund from which the amount was originally derived. The amounts are to be returned via SF 1151: Non expenditure Transfer Authorization.
Comment: Use USSGL account 4650 if the authority is expired.
Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Exempt From Apportionment
 Debit 4650 Allotments - Expired Authority
 Credit 4356 Cancellation of Appropriation From Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- F122 To record the cancellation of authority not previously expired and to withdraw funds.
Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Proprietary Entry

Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

- F123 To record the amount of unobligated appropriated receipts in a trust or special fund expenditure account represented as a receivable from an invested trust of special fund that is canceled. There is no movement of fund balance.

Comment: Use USSGL account 4650 if the authority is expired.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Proprietary Entry

None

- F124 To record the closing of General Fund receipt accounts associated with fund balance at yearend.

Comment: See USSGL TC-C142 and TC-C147 for the original transaction.

Reference: USSGL implementation guidance; General Fund Receipt Account Guide

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

- F125 To record the closing of General Fund receipt accounts associated with USSGL account 7500 at yearend.
Comment: See USSGL TC-C437 for the original transaction.
Reference: USSGL implementation guidance; Disposition of Borrowings With Capitalized Interest

Budgetary Entry

None

Proprietary Entry

Debit 2985 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
 Credit 7500 Distribution of Income - Dividend

- F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
 Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Reverse USSGL TC-B134. Also post USSGL TC-F120 or TC-F122 to cancel the expired authority and withdraw fund balance. See USSGL TC-F130 to reestablish a canceled accounts payable in the canceled appropriation. Credit USSGL account 4450 only for partial cancellations. See Office of Management and Budget Circular No. A-11 for additional guidance.
Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
 Credit 4450 Unapportioned Authority
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable
 Credit 6100 Operating Expenses/Program Costs

**U.S. Government Standard General Ledger
Account Transactions**

- F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.

Reference: USSGL implementation guidance; Canceled Payables

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses

Credit 2960 Accounts Payable From Canceled Appropriations

- F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F354 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

- F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Comment: Refer to USSGL TC-F356 if the total amount of current-year receipts is not enough to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.

Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.

Comment: Unrealized holding gains and losses are included in earnings.

Reference: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry

None

Proprietary Entry

Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F144 To record the cancellation of a receivable for reimbursable activity.

Comment: Also post USSGL TC-C420 in a General Fund receipt account. To record as an adjusting entry before preparing the preclosing trial balance, post this transaction prior to posting USSGL TC-F120, which cancels expired authority.

Reference: USSGL implementation guidance; Expired and Canceled Authority; General Fund Receipt Account Guide

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 5200 Revenue From Services Provided
Debit 5900 Other Revenue
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger
Account Transactions**

F146 To record the cancellation of expired balances in the expenditure account and return amounts to the associated unavailable receipt account. A Treasury warrant is required.

Comment: Record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4355 Cancellation of Appropriation From Unavailable Receipts

Proprietary Entry

Debit 5745 Appropriated Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger
Account Transactions**

F300 - F499 YEAREND - Closing Entries

F301 To reclassify the balance of partially canceled authority to memorandum accounts.

Comment: Also post USSGL TC-F390 to record the closing of canceled authority for partial cancellations.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Memorandum Entry

Debit 8102 Offset for Partial Authority Cancellation

Credit 8101 Partial Authority Cancellation

**U.S. Government Standard General Ledger
Account Transactions**

F302 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated From Specific Invested TAFS - Transfers-Out

Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn

Debit 4146 Actual Repayments of Debt, Current-Year Authority

Debit 4147 Actual Repayments of Debt, Prior-Year Balances

Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Debit 4201 Total Actual Resources - Collected

Debit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Debit 4355 Cancellation of Appropriation From Unavailable Receipts

Debit 4356 Cancellation of Appropriation From Invested Balances

Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority

Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Liquidation of Deficiency - Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation

Credit 4117 Loan Administrative Expense Appropriation

Credit 4118 Reestimated Loan Subsidy Appropriation

Credit 4119 Other Appropriations Realized

Credit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4128 Amounts Appropriated From Specific Invested TAFS - Transfers-In

Credit 4138 Appropriation To Liquidate Contract Authority

Credit 4148 Resources Realized From Borrowing Authority

Credit 4150 Reappropriations

Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4173 Nonallocation Transfers of Invested Balances - Transferred

Credit 4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4191 Balance Transfers - Extension of Availability Other Than Reappropriations

Credit 4192 Balance Transfers - Unexpired to Expired

Credit 4195 Transfer of Obligated Balances

Credit 4201 Total Actual Resources - Collected

Credit 4212 Liquidation of Deficiency - Offsetting Collections

Credit 4252 Reimbursements and Other Income Earned - Collected

Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Credit 4260 Actual Collections of "governmental-type" Fees

Credit 4261 Actual Collections of Business-Type Fees

Credit 4262 Actual Collections of Loan Principal

Credit 4263 Actual Collections of Loan Interest

**U.S. Government Standard General Ledger
Account Transactions**

Credit 4264 Actual Collections of Rent
 Credit 4265 Actual Collections From Sale of Foreclosed Property
 Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
 Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
 Credit 4271 Actual Program Fund Subsidy Collected
 Credit 4273 Interest Collected From Treasury
 Credit 4275 Actual Collections From Liquidating Fund
 Credit 4276 Actual Collections From Financing Fund
 Credit 4277 Other Actual Collections - Federal
 Credit 4290 Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F304 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4132 Substitution of Contract Authority
 Debit 4133 Decreases to Indefinite Contract Authority
 Debit 4134 Contract Authority Withdrawn
 Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4131 Current-Year Contract Authority Realized
Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

F306 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit 4140 Substitution of Borrowing Authority
 Debit 4143 Decreases to Indefinite Borrowing Authority
 Debit 4144 Borrowing Authority Withdrawn
 Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
 Debit 4392 Permanent Reduction - New Budget Authority
 Debit 4393 Permanent Reduction - Prior-Year Balances
 Credit 4141 Current-Year Borrowing Authority Realized
Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F308 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Credit 4450 Unapportioned Authority**Proprietary Entry**

None

F310 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4620 Unobligated Funds Exempt From Apportionment**Proprietary Entry**

None

F312 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Exempt From Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments - Programs Subject to Apportionment

Debit 4720 Commitments - Programs Exempt From Apportionment

Credit 4650 Allotments - Expired Authority**Proprietary Entry**

None

**U.S. Government Standard General Ledger
Account Transactions**

F314 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

F316 To record the closing of authority other than offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-318 for authority from offsetting collections.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F318 To record the closing of authority from offsetting collections made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Comment: See USSGL TC-316 for authority other than offsetting collections.

Reference: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

F320 To record the closing of upward adjustments to delivered orders - obligations, paid.

Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F322 To record the closing of downward adjustments to delivered orders - obligations, paid.
Comment: See USSGL TC-F314 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry

None

F324 To record the closing of upward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.**Budgetary Entry**

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid**Proprietary Entry**

None

F325 To record the closing of downward adjustments and transfers to delivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.**Budgetary Entry****Debit 4901 Delivered Orders - Obligations, Unpaid**

Credit 4931 Delivered Orders - Obligations Transferred, Unpaid

Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry

None

F326 To record the closing of upward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.**Budgetary Entry**

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced**Proprietary Entry**

None

**U.S. Government Standard General Ledger
Account Transactions**

F328 To record the closing of downward adjustments and transfers to undelivered orders - obligations prepaid and advanced.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations,
Refunds Collected

Proprietary Entry

None

F330 To record the closing of upward adjustments and transfers to undelivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry

None

F332 To record the closing of downward adjustments and transfers to undelivered orders - obligations, unpaid.

Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry

Debit 4801 Undelivered Orders - Obligations, Unpaid

Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F334 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry

Debit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Debit 4450 Unapportioned Authority

Credit 4320 Adjustments for Changes in Prior-Year Allocations of Budgetary Resources

Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4450 Unapportioned Authority

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry**Debit 3310 Cumulative Results of Operations**

Debit 5100 Revenue From Goods Sold
 Debit 5200 Revenue From Services Provided
 Debit 5310 Interest Revenue - Other
 Debit 5311 Interest Revenue - Investments
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Debit 5313 Interest Revenue - Subsidy Amortization
 Debit 5320 Penalties, Fines, and Administrative Fees Revenue
 Debit 5400 Benefit Program Revenue
 Debit 5500 Insurance and Guarantee Premium Revenue
 Debit 5600 Donated Revenue - Financial Resources
 Debit 5610 Donated Revenue - Nonfinancial Resources
 Debit 5700 Expended Appropriations
 Debit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Debit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 5720 Financing Sources Transferred In Without Reimbursement
 Debit 5740 Appropriated Earmarked Receipts Transferred In
 Debit 5750 Expenditure Financing Sources - Transfers-In
 Debit 5755 Nonexpenditure Financing Sources - Transfers-In
 Debit 5775 Nonbudgetary Financing Sources Transferred In
 Debit 5780 Imputed Financing Sources
 Debit 5790 Other Financing Sources
 Debit 5791 Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
 Debit 5795 Seigniorage
 Debit 5800 Tax Revenue Collected - Not Otherwise Classified
 Debit 5801 Tax Revenue Collected - Individual
 Debit 5802 Tax Revenue Collected - Corporate
 Debit 5803 Tax Revenue Collected - Unemployment
 Debit 5804 Tax Revenue Collected - Excise
 Debit 5805 Tax Revenue Collected - Estate and Gift
 Debit 5806 Tax Revenue Collected - Customs
 Debit 5820 Tax Revenue Accrual Adjustment - Not Otherwise Classified
 Debit 5821 Tax Revenue Accrual Adjustment - Individual
 Debit 5822 Tax Revenue Accrual Adjustment - Corporate
 Debit 5823 Tax Revenue Accrual Adjustment - Unemployment
 Debit 5824 Tax Revenue Accrual Adjustment - Excise
 Debit 5825 Tax Revenue Accrual Adjustment - Estate and Gift
 Debit 5826 Tax Revenue Accrual Adjustment - Customs
 Debit 5900 Other Revenue
 Debit 5997 Financing Sources Transferred In From Custodial Statement Collections
 Debit 6190 Contra Bad Debt Expense - Incurred for Others

**U.S. Government Standard General Ledger
Account Transactions**

Debit 6199 Adjustment to Subsidy Expense
 Debit 6600 Applied Overhead
 Debit 6610 Cost Capitalization Offset
 Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 3310 Cumulative Results of Operations
 Credit 5109 Contra Revenue for Goods Sold
 Credit 5209 Contra Revenue for Services Provided
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Credit 5318 Contra Revenue for Interest Revenue - Investments
 Credit 5319 Contra Revenue for Interest Revenue - Other
 Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
 Credit 5409 Contra Revenue for Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5700 Expended Appropriations
 Credit 5708 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors
 Credit 5709 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 5730 Financing Sources Transferred Out Without Reimbursement
 Credit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 5765 Nonexpenditure Financing Sources - Transfers-Out
 Credit 5776 Nonbudgetary Financing Sources Transferred Out
 Credit 5830 Contra Revenue for Taxes - Not Otherwise Classified
 Credit 5831 Contra Revenue for Taxes - Individual
 Credit 5832 Contra Revenue for Taxes - Corporate
 Credit 5833 Contra Revenue for Taxes - Unemployment
 Credit 5834 Contra Revenue for Taxes - Excise
 Credit 5835 Contra Revenue for Taxes - Estate and Gift
 Credit 5836 Contra Revenue for Taxes - Customs
 Credit 5890 Tax Revenue Refunds - Not Otherwise Classified
 Credit 5891 Tax Revenue Refunds - Individual
 Credit 5892 Tax Revenue Refunds - Corporate
 Credit 5893 Tax Revenue Refunds - Unemployment
 Credit 5894 Tax Revenue Refunds - Excise
 Credit 5895 Tax Revenue Refunds - Estate and Gift
 Credit 5896 Tax Revenue Refunds - Customs
 Credit 5909 Contra Revenue for Other Revenue
 Credit 5990 Collections for Others - Statement of Custodial Activity
 Credit 5991 Accrued Collections for Others - Statement of Custodial Activity
 Credit 5993 Offset to Non-Entity Collections - Statement of Changes in Net Position
 Credit 5994 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
 Credit 5998 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
 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

**U.S. Government Standard General Ledger
Account Transactions**

Credit 6330 Other Interest Expenses
 Credit 6340 Interest Expense Accrued on the Liability for Loan Guarantees
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization, and Depletion
 Credit 6720 Bad Debt Expense
 Credit 6730 Imputed Costs
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
 Credit 6900 Nonproduction Costs

F338 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets - Other
 Debit 7111 Gains on Disposition of Investments
 Debit 7112 Gains on Disposition of Borrowings
 Debit 7180 Unrealized Gains
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Debit 7600 Changes in Actuarial Liability

Credit 3310 Cumulative Results of Operations

F340 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry**Debit 3310 Cumulative Results of Operations**

Credit 7210 Losses on Disposition of Assets - Other
 Credit 7211 Losses on Disposition of Investments
 Credit 7212 Losses on Disposition of Borrowings
 Credit 7280 Unrealized Losses
 Credit 7290 Other Losses
 Credit 7300 Extraordinary Items
 Credit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Credit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 Credit 7500 Distribution of Income - Dividend
 Credit 7600 Changes in Actuarial Liability

**U.S. Government Standard General Ledger
Account Transactions**

F342 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative

Debit 3101 Unexpended Appropriations - Appropriations Received

Debit 3102 Unexpended Appropriations - Transfers-In

Debit 3106 Unexpended Appropriations - Adjustments

Debit 3107 Unexpended Appropriations - Used

Debit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Debit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

Credit 3100 Unexpended Appropriations - Cumulative

Credit 3103 Unexpended Appropriations - Transfers-Out

Credit 3106 Unexpended Appropriations - Adjustments

Credit 3107 Unexpended Appropriations - Used

Credit 3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Credit 3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

F344 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

F346 To record the closing of apportioned authority of guaranteed loan level into unused authority.

Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

F348 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.

Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lender

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

**U.S. Government Standard General Ledger
Account Transactions**

F350 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget Form and Content financial statements.

Memorandum Entry**Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**

Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

F352 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority

Credit 8010 Guaranteed Loan Level

F354 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry

None

F356 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.

Comment: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.

Reference: USSGL implementation guidance; Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation

Credit 4158 Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F358 To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
Comment: Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL account 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.

Reference: USSGL implementation guidance; Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry

Debit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry

None

F360 To reclassify a temporary reduction/cancellation at yearend.
Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Record a debit to USSGL 4124 to reclassify a reduction/cancellation in an invested Treasury Appropriation Fund Symbol (TAFS). Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F362 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.

Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F364.

Reference: USSGL implementation guidance; Temporary Reductions

Budgetary Entry

Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

- F364 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F362.
Reference: USSGL implementation guidance; Temporary Reductions
- Budgetary Entry**
 Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
 Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation
- Proprietary Entry**
 None
- F366 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), where the corresponding TAFS is invested.
Comment: Use this transaction only with specific invested TAFS. For Treasury-Managed Trust Funds, the Bureau of the Public Debt simultaneously posts USSGL TC-F368.
Reference: USSGL implementation guidance; Temporary Reductions
- Budgetary Entry**
 Debit 4382 Temporary Reduction - New Budget Authority
 Debit 4383 Temporary Reduction - Prior-Year Balances
 Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation
- Proprietary Entry**
 None
- F368 To reclassify a reduction recorded in an specific invested Treasury Appropriation Fund Symbol (TAFS).
Comment: Only use this transaction with specific invested special and trust TAFS. The agency TAFS simultaneously posts USSGL TC-F366.
Reference: USSGL implementation guidance; Temporary Reductions
- Budgetary Entry**
 Debit 4124 Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
 Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation
- Proprietary Entry**
 None

**U.S. Government Standard General Ledger
Account Transactions**

F369 To reclassify cancellations into the appropriate USSGL account.
Comment: Record USSGL account 4123 if previously recorded as a debit in conjunction with USSGL TC-A518. Record USSGL account 4384 if the Treasury Appropriation Fund Symbol (TAFS) received a cancellation of amounts payable from invested trust or special fund balances.

Reference: USSGL implementation guidance; Cancellations - Available Trust or Special Funds With Invested Relationships; Cancellations of Expenditure Transfers Receivable/Payable

Budgetary Entry

Debit 4357 Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds

Credit 4123 Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation

Credit 4384 Temporary Reduction/Cancellation Returned by Appropriation

Proprietary Entry

None

F370 To record the closing of memorandum accounts for purchases.

Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry

Debit 8801 Offset for Purchases of Assets

Credit 8802 Purchases of Property, Plant, and Equipment

Credit 8803 Purchases of Inventory and Related Property

Credit 8804 Purchases of Assets - Other

Proprietary Entry

None

F372 To record the closing of transferred expired authority to appropriation trust fund expenditure transfers-receivable.

Comment: Reverse this transaction for the receiving entity.

Reference: USSGL implementation guidance; Accounting for SSA Limitation on Administrative Expenses Trust Fund

Budgetary Entry

Debit 4199 Transfer of Expired Expenditure Transfers - Receivable

Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F374 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred

Credit 4126 Amounts Appropriated From Specific Invested TAFS - Receivable

Proprietary Entry

None

F376 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred

Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry

None

F378 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Receivable of Invested Balances

Budgetary Entry

Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred

Credit 4171 Nonallocation Transfers of Invested Balances - Receivable

Proprietary Entry

None

F380 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.

Comment: Reverse this transaction for receiving agency.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4230 Unfilled Customer Orders Without Advance - Transferred

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F382 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4231 Unfilled Customer Orders With Advance - Transferred
 Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

None

F384 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of USSGL Account 4225

Budgetary Entry

Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

None

F386 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
 Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

None

F388 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations

Budgetary Entry

Debit 4234 Other Federal Receivables - Transferred
 Credit 4287 Other Federal Receivables

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

F390 To record the closing of canceled authority for partial cancellations.

Comment: Also post USSGL TC-F301 to reclassify the balance of partially canceled authority to memorandum accounts.

Reference: USSGL implementation guidance; Accounting for Partial Cancellation - No-Year TAFS With "Definite Authority"

Budgetary Entry

Debit 4351 Partial or Early Cancellation of Authority With a U.S. Treasury Warrant

Credit 4208 Adjustment to Total Resources - Disposition of Canceled Payables

Proprietary Entry

None

**U.S. Government Standard General Ledger
Account Transactions**

G100 - G299 MEMORANDUM ENTRIES - All Memorandum Entries (Excluding Closing Memorandum Entries)

G102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

G104 To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

G106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

G108 To record the disbursement of a loan.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding

Credit 8053 Guaranteed Loan New Disbursements by Lender

G110 To record the repayment of principal from borrowers.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Credit 8050 Guaranteed Loan Principal Outstanding

**U.S. Government Standard General Ledger
Account Transactions**

- G120 To record activity for current-year purchases of property, plant, and equipment.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.
Reference: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Memorandum Entry

Debit 8802 Purchases of Property, Plant, and Equipment
Credit 8801 Offset for Purchases of Assets

- G122 To record activity for current-year purchases of inventory and related property.
Comment: USSGL transactions that reference this transaction: USSGL TCs-B402, B404, B406, B430, B438, B604, C132, C134, C136, C138, C414, D132, D134, and G124.

Memorandum Entry

Debit 8803 Purchases of Inventory and Related Property
Credit 8801 Offset for Purchases of Assets

- G124 To record activity for current-year purchases of other assets not recorded as Property, Plant and Equipment (USSGL TC-G120), or Inventory and Related Property (USSGL TC-G122).
Comment: USSGL transactions that reference this transaction: USSGL TCs-B152, B402, B404, B406, B438, B604, C132, C134, C136, C138, C414, D132, and D134.

Memorandum Entry

Debit 8804 Purchases of Assets - Other
Credit 8801 Offset for Purchases of Assets

**U.S. Government Standard General Ledger
Account Transactions**

H100 - H799

H100 To record equity contributions to increase fiduciary net assets.

Comment: Equity contributions directly increase beneficiaries' equity. This transaction is similar to the private sector's contributed capital.

Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1130 Funds Held by the Public

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Debit 1200 Foreign Currency

Debit 1310 Accounts Receivable

Debit 1320 Employment Benefit Contributions Receivable

Debit 1340 Interest Receivable

Debit 1350 Loans Receivable

Debit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform

Debit 1360 Penalties, Fines, and Administrative Fees Receivable

Debit 1410 Advances and Prepayments

Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Debit 1618 Market Adjustment - Investments

Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities

Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities

Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

Debit 1690 Other Investments

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction-in-Progress

Debit 1730 Buildings, Improvements, and Renovations

**U.S. Government Standard General Ledger
Account Transactions**

Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
 Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Credit 3410 Contributions to Fiduciary Net Assets

**U.S. Government Standard General Ledger
Account Transactions**

H200 To record equity withdrawals or distributions of fiduciary net assets.
Comment: Withdrawals and disbursements are equity distributions to or on behalf of beneficiaries. This transaction is similar to the private sector's capital distributions.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Debit 3420 Withdrawals or Distributions of Fiduciary Net Assets

Credit 1010 Fund Balance With Treasury
 Credit 1130 Funds Held by the Public
 Credit 1190 Other Cash
 Credit 1195 Other Monetary Assets
 Credit 1200 Foreign Currency
 Credit 1310 Accounts Receivable
 Credit 1320 Employment Benefit Contributions Receivable
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1351 Capitalized Loan Interest Receivable - Non-Credit Reform
 Credit 1360 Penalties, Fines, and Administrative Fees Receivable
 Credit 1410 Advances and Prepayments
 Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
 Credit 1618 Market Adjustment - Investments
 Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
 Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
 Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
 Credit 1690 Other Investments
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements, and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease

**U.S. Government Standard General Ledger
Account Transactions**

Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant, and Equipment
 Credit 2990 Other Liabilities Without Related Budgetary Obligations

H300 To record closing of fiduciary outflows to fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3400 Fiduciary Net Assets
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments Due to Corrections of Errors
 Debit 7401 Prior-Period Adjustments Due to Changes in Accounting Principles
 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 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget
 Authority (Unobligated)
 Credit 6900 Nonproduction Costs
 Credit 7210 Losses on Disposition of Assets - Other
 Credit 7211 Losses on Disposition of Investments
 Credit 7212 Losses on Disposition of Borrowings
 Credit 7280 Unrealized Losses
 Credit 7290 Other Losses

**U.S. Government Standard General Ledger
Account Transactions**

- H301 To record closing of fiduciary inflows to fiduciary net assets.
Comment: Agencies should record revenues, expenses, gains, and losses related to fiduciary activities using USSGL Section III, transaction codes A through F, before the flow accounts are closed into fiduciary net assets.
Reference: FASAB SFFAS No.31

Budgetary Entry

None

Proprietary Entry

Debit 5200 Revenue From Services Provided
 Debit 5310 Interest Revenue - Other
 Debit 5311 Interest Revenue - Investments
 Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
 Debit 5320 Penalties, Fines, and Administrative Fees Revenue
 Debit 5400 Benefit Program Revenue
 Debit 5500 Insurance and Guarantee Premium Revenue
 Debit 5600 Donated Revenue - Financial Resources
 Debit 5610 Donated Revenue - Nonfinancial Resources
 Debit 7110 Gains on Disposition of Assets - Other
 Debit 7111 Gains on Disposition of Investments
 Debit 7112 Gains on Disposition of Borrowings
 Debit 7180 Unrealized Gains
 Debit 7190 Other Gains
 Credit 3400 Fiduciary Net Assets
 Credit 5209 Contra Revenue for Services Provided
 Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
 Credit 5318 Contra Revenue for Interest Revenue - Investments
 Credit 5319 Contra Revenue for Interest Revenue - Other
 Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
 Credit 5409 Contra Revenue for Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5909 Contra Revenue for Other Revenue

- H310 To close equity contributions to fiduciary net assets.
Comment: Equity contributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3410 Contributions to Fiduciary Net Assets
 Credit 3400 Fiduciary Net Assets

**U.S. Government Standard General Ledger
Account Transactions**

H312 To close equity withdrawals or disbursements to fiduciary net assets.
Comment: Equity withdrawals or distributions must be closed to fiduciary net assets. Fiduciary inflows or outflows, recorded in agency systems as fiduciary, are closed using H300 or H301.
Reference: FASAB SFFAS No. 31

Budgetary Entry

None

Proprietary Entry

Debit 3400 Fiduciary Net Assets

Credit 3420 Withdrawals or Distributions of Fiduciary Net Assets

**U.S. Government Standard General Ledger
Account Transactions**

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A472	C116	C602	A106	A466	B107	B150
A110	A474	C117	C604	A112	A476	B108	B308
A133 AP	A480	C120	C606	A132	A478	B109	C149 AP
A155	A482	C122	C608	A133	A484	B110	C151 AP
A156	A492 R	C124	C610	A134	A486	B112	C163
A170	A502	C130	C612	A136	A488	B113	C406
A171	A506	C132	C614	A146	A490	B114	C408
A175	A508	C134	C616	A169	A492	B116	C432
A181	A510	C136	C618	A180	A504	B118	D122
A184	A522	C137	C620	A183	A512	B119	D126
A185	A524	C138	C622	A185 AP	A514	B120	D306
A186	A528	C139	C624	A189	A518	B121	D502
A188	A530 R	C140	C626	A210	A526	B122	D506
A189 AP	A531	C141	C628	A404	A530	B124	E509
A195	A536	C143	C630	A406	A531 R	B124 AP	F106
A198	A540	C145	C632	A412	A538	B126	F108
A199 AP	A544	C146	C634	A414	A542	B126 AP	F110
A202	A704	C148	C636	A418 AP	A546	B128	F120
A212	A708	C149	C638	A430	A712	B128 AP	F121
A408	B123	C151	C640	A432	B102	B129	F122
A410	B125	C152	C646	A434	B103	B130	F124
A420	B127	C154	C647	A440	B104	B131	F128 AP
A428	B150 R	C155	D104	A442	B105	B136	F146
A436	B602	C158	D108	A464	B106	B138	H200
A438	C103	C172	D310				
A444	C104	C176	D502 R				
A446	C106	C182	D504				
A448	C108	C184	F107				
A450	C109	C186	F108 R				
A460	C112	C188	H100				
A462	C114	C190					

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: 1090 FUND BALANCE WITH TREASURY
UNDER A CONTINUING RESOLUTION

DEBIT		CREDIT	
A196 AP	A197	A198	A199 AP

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144	D310	C144 R	C176
C174	D556	C146	D306
		C148	

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT		CREDIT	
D310	D502	D306	D504
		D502 R	

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT			CREDIT		
A250	C751	C755	B150 R	B154	H200
A251	C752	D310	B152	D306	
B150	C753	H100			
C750	C754				

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	H100	B142	D306	D576
C192	D574		C440	D572	H200
C194	D578				

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C414	C440	D130	A195	C136	C178	D576
A714	C416	C610	D310	A499	C137	C186	E508
C402	C420	C644	D578	A502	C138	C194	F144
C404 AP	C422	C648	E604	C106	C139	C647	H200
C406	C430	C650	F144 AP	C109	C140	D306	
C412	C438	D128	H100	C130	C143	D408	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402R	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
C416	D310	H100	A195	D306	H200
C420	E604		C109	E508	
C422	F144AP				

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C143	D410
C404AP	E604	D306	E508

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

DEBIT		CREDIT	
D306	D410	D310	D424
D402R	E508	D402	E604

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ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A173	A416	A532	E604	A175	A422	A452	D306
A177	A516	D310		A181	A428	A518	E508
				A418 AP	A440	A524	
				A420	A442	A536	

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144 R
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT				CREDIT			
B104 AP	C402	C428	F144 AP	A195	C143	C444	D426
B124 AP	C416	C435	H100	A250	C161	C614	E508
B126 AP	C418	C437 AP		A251	C162	D306	H200
B128 AP	C420	D310		C109	C163	D414	
B129	C422	E604		C140	C409	D416	

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE

DEBIT		CREDIT	
D306	D426	D310	D420
D402 R	E508	D402	D424
D416		D404	E604

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT			CREDIT			
B104AP	C428	D310	C109	C163	D412	H200
C408	C432	E604	C149	C180	D414	
C409	C616	H100	C161	C614	D426	
			C162	D306	E508	

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST
RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS
RECEIVABLE

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND
ADMINISTRATIVE FEES RECEIVABLE

DEBIT			CREDIT		
C402	C422	F144AP	A195	D306	E508
C416	D310	H100	C143	D406	H200
C420	E604				

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON
PENALTIES, FINES, AND
ADMINISTRATIVE FEES RECEIVABLE

DEBIT				CREDIT			
D306	D406			D310	D424		
D402R	E508			D402	E604		
				D420			

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D147	D414	E118	A202AP	C104	C412	E604
C612	D306	D580	E508	A204	C109	C428	
				B104AP	C118	C438	
				C103	C163	D310	

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	B308	D310	A494	C112	D306
A550	D122	H100	A548	C130	H200
			B604	D130	

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D106	D526AP	D566R	C132	C648	D306	D568
B406	D107	D530	D570	C134	D102	D418	E406
B604	D134	D544R	E602	C414	D104	D542	E510
C164	D310	D546	E606	C644	D108	D544	E602
				C646	D110	D566	

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ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE

DEBIT			CREDIT		
B402	D107	E602	C132	D104	D544R
B406	D134	E606	C134	D108	D546
B604	D310		C414	D110	E510
D106	D544		D102	D306	

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND
SUPPLIES - EXCESS, OBSOLETE, AND
UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526AP	E510

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1519 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE**

DEBIT		CREDIT	
C644	D528 R	D310	E606
C648	E510	D528	
D306			

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR
RESALE**

DEBIT				CREDIT			
B402	D106	D522 R	D570	C644	D306	D524	E408
B406	D107	D524 R	E602	C646	D418	D534	E510
B430	D134	D540	E606	C648	D428	D540 R	E602
B604	D310	D566 R		D102	D522	D566	
				D108	D523	D568	

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR
FUTURE SALE**

DEBIT			CREDIT		
B402	D107	E602	C132	D104	D428
B406	D134	E606	C134	D108	D522 R
B604	D310		C414	D110	E510
D106	D522		D102	D306	

ACCOUNT NUMBER AND TITLE: **1523 INVENTORY HELD FOR REPAIR**

DEBIT			CREDIT		
C430	D534	E602	D306	D524 R	E510
D310	E412	E606	D428	D536	
D524	E414				

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ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE,
AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	D428
B406	D106	D310		C134	C648	D110	D516
B604	D107	E602		C414	D102	D306	E406
				C644	D104	D418	E510

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D310	D516	E404	E606	C132	C646	D428	E510
D514	E114	E602		C134	C648	D520	
				C414	D306	E116	
				C644	D418	E406	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D520	E114	C132	D102	D428	D540R
B406	D107	D522R	E602	C134	D104	D522	E116
B604	D134	D524R	E606	C414	D108	D523	E406
C164	D310	D540		C644	D110	D524	E408
				C646	D306	D534	E510
				C648	D418	D538	

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ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109 R	D310	D540	E606
C648	D538	E510			
D306	D540 R				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174 R	D588
D310		D306	E510
		D555	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR
SALE

DEBIT			CREDIT		
B432	C178	D554	C636 R	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

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ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR
DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY -
ALLOWANCE

DEBIT			CREDIT		
B130	C648	D430	D310	E418	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT			CREDIT		
B116	C162	D426	C109	C616	E510
B428	C163	E606	C612	C628	
C161	D310		C614	D306	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

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ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS

DEBIT				CREDIT			
B402	C180	D134		C132	C646	D110	E506
B406	D106	D310		C134	C648	D306	E510
B604	D107	E606		C414	D102	D418	
				C642	D104	D432	
				C644	D108	E408	

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT			CREDIT		
C642	C648	D432	D310	D564	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN
RESERVE

DEBIT				CREDIT			
B402	B604	D107	D310	C132	D104	D548	E510
B406	D106	D134	E606	C134	D108	D550	
				C414	D110	D552	
				D102	D306	E416	

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ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR
SALE

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C632	D108	D550
B406	D106	D310		C134	C634	D110	E510
B604	D107	D552		C414	D102	D306	
				C630	D104	D548	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT				CREDIT			
B402	C164	D134		C132	C646	D108	E510
B406	D106	D310		C134	C648	D110	
B604	D107	E606		C414	D102	D306	
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -
ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
B124	B128	E608	C120	C604	C620
B126	D310	H100	C122	C606	D306
			C124	C608	E512
			C602	C618	H200

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	C618	H100	B128	E608
C606	D306	H200	D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT		CREDIT		
B126	E608	C122	C620	H200
D310	H100	C602	D306	
		C604	E512	

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ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE BUREAU
OF THE PUBLIC DEBT

DEBIT			CREDIT		
C122	C620	E512	C124	C620R	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117R	
			C618	E512	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -
INVESTMENTS

DEBIT		CREDIT	
D310	F136	D306	F138
E512	H100	E512	H200
E608		E608	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT				CREDIT			
B124	B128	D310	H100	C120	C606	C751	D306
B126	B152	E608		C122	C608	C752	E512
				C124	C622	C753	H200
				C602	C624	C754	
				C604	C750	C755	

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ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT			CREDIT	
C124	C622	H100	B128	E608
C606	D306	H200	D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT		CREDIT		
B126	E608	C122	C624	H200
D310	H100	C602	D306	
		C604	E512	

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE PUBLIC
DEBT SECURITIES

DEBIT			CREDIT		
C122	C624	E512	C124	C622	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117R	
			C620R	E512	

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ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B128	E608	C124	D306
D310	H100	C608	E512
		C618	H200

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO
COUPON BONDS ISSUED BY THE
BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	D306	H200	B128	E608
C608	E512		D310	H100
C618	H100			

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON
U.S. TREASURY ZERO COUPON
BONDS ISSUED BY THE BUREAU OF
THE PUBLIC DEBT

DEBIT		CREDIT	
C124	E119	C608	D306
D310	E608	C618	E512
E113	H100	C620R	H200

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ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT		CREDIT	
D310	E512	D306	E608
D589	E608	E512	H200
D590	H100		

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT -
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT		CREDIT	
D306	H100	D310	E512
E512	H200	D589	E608
E608		D590	H100

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310	H100	C618	D306
E608		C622	E512
		C624	H200

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D134	H100	C132	C646	D108	E502
B406	D106	D310		C134	C648	D110	E510
B604	D107	E606		C414	D102	D306	H200
				C644	D104	D418	

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ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D310	H100	C132	C646	D108	E502
B406	D107	D510		C134	C648	D110	E510
B604	D134	E606		C414	D102	D306	H200
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D310	H100	C132	C646	D108	D510
B406	D107	D514		C134	C648	D110	E510
B604	D134	E606		C414	D102	D306	H200
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	E502
B406	D106	D310	H100	C134	C648	D110	E510
B604	D107	D510		C414	D102	D306	H200
				C644	D104	D418	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON
BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND
FACILITIES

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	E502
B406	D106	D310	H100	C134	C648	D110	E510
B604	D107	D510		C414	D102	D306	H200
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND
FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

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ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	C164	D134	D560	C132	D102	D306	H200
B406	D106	D310	E606	C134	D104	D418	
B604	D107	D510	H100	C414	D108	E502	
				C610	D110	E510	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT		
B438	E606	C132	C644	D306
D310	H100	C134	C648	D418
		C414	D104	E510
		C610	D108	H200

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C644	D108	E510
B406	D106	D310	H100	C134	C648	D110	H200
B604	D107	D510		C414	D102	D306	
				C610	D104	D418	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT			CREDIT		
B402	D106	D512	C132	D102	D306
B406	D107	E606	C134	D104	D418
B604	D134	H100	C414	D108	E510
C164	D310		C610	D110	H200

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT			CREDIT		
B402	D107	E606	C134	D104	D418
B406	D134	H100	C414	D108	D512
B604	D310		C610	D110	E510
D106	D514		D102	D306	H200

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON
INTERNAL-USE SOFTWARE

DEBIT		CREDIT	
C610	D418	D310	E606
D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT			CREDIT		
B402	D106	E606	C132	D104	E510
B406	D107	H100	C134	D108	H200
B604	D134		C414	D110	
C164	D310		D102	D306	

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT		CREDIT	
D306	E510	D310	E606
		E120	

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D134	H100	C132	C644	D108	E502
B406	D106	D310		C134	C648	D110	E510
B604	D107	E606		C414	D102	D306	H200
				C610	D104	D418	

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ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON
OTHER GENERAL PROPERTY, PLANT,
AND EQUIPMENT

DEBIT			CREDIT		
C610	D306	E510	D310	E120	E606
C644	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D310	C132	D102	D110
B406	D107	E606	C134	D104	D306
B604	D134	H100	C414	D108	E510

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT			CREDIT			
A492	B408	D308	A492R	B416	C614	D312
B110	D102	D508	B402	B428	D106	E109
B120	D110	F128	B406	B430	D107	E204AP
			B412	B436	D134	E412

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ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D508
B408	D110		B406	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
B112	D308	B416	D312
B440		B418	

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

DEBIT		CREDIT	
B112	D308	B418	D312

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ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT			CREDIT		
A180	A446	A538	A179	A520	D312
A424	A454	D308	A426	A534	E610
A430	A522	E514			
A444	A526				

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT		CREDIT	
A500R	D308	A500	D312
A504	E514	D140	E610
D142			

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE

DEBIT		CREDIT	
B110	D308	B420	E106
B408		D312	

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE
FINANCING ACCOUNT

DEBIT		CREDIT	
B105	E514	B420	E610
D308		D312	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT				CREDIT			
B104	D147	D308	E514	A202AP	C104	C438	E610
				A204	C117	D312	
				B104AP	C118	D580	
				C103	C428	E122	

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D312
B408	D110		B416	D112	E102
			D106	D134	E108

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

DEBIT			CREDIT		
D102	D110	D308	B402	D107	E102
			B420	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT		CREDIT	
B110	D308	B402	E102
B408		D312	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
B408		D134	E102

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE

DEBIT		CREDIT	
B110	D308	B402	D312
B408		D134	E104

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT
BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D308	D312	E106
B408			

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

DEBIT		CREDIT	
D308		D312	E106

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
D308 E514	B420 E610 D312

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT	CREDIT
D308 E514	B422 E610 D312

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY**

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: **2310 LIABILITY FOR ADVANCES AND
PREPAYMENTS**

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110	C184	

ACCOUNT NUMBER AND TITLE: **2320 OTHER DEFERRED REVENUE**

DEBIT			CREDIT		
C118	C636R	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR NONFIDUCIARY
DEPOSIT FUNDS, CLEARING
ACCOUNTS, AND UNDEPOSITED
COLLECTIONS**

DEBIT		CREDIT	
C144R	D308	C108	D312
C170	D506	C144	D588
		C152	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE
BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST
PAYABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
B113		B440	

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	
B131			

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

DEBIT		CREDIT	
D308		B123	B127
		B125	D312

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED
BY FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT	CREDIT
B127 D312	D308

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT	CREDIT
D308	B125 D312

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND
PREMIUM ON SECURITIES ISSUED BY
FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL FINANCING
AUTHORITY

DEBIT	CREDIT
D312	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 E106 D308 E514	B420 E610 D312

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE
LIABILITY

DEBIT	CREDIT
D308 E514	B420 E610 D312

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE
LIABILITY

DEBIT	CREDIT
D308 E514	B420 E610 D312

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT	CREDIT
B426R E514 D308	B426 E610 D312

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426R E514 D308	B420 D312 B426 E610

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B119 D308 B424R E514	A143 E610 B424

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 E514 D308	B438 E610 D312

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS

DEBIT		CREDIT	
D145	E514	D312	F130
D308		E610	

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS
TO THE GENERAL FUND OF THE
TREASURY

DEBIT		CREDIT	
B136	E514	A143	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT			CREDIT		
C149AP	D420AP	F124	C142	C404	D312
C151AP	D422				
D308	D424R				

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS
NOT REPORTED ON THE STATEMENT
OF CUSTODIAL ACTIVITY

DEBIT		CREDIT	
C149AP	F124	C145AP	C420AP
C151AP	F125	C147	C435AP
		C405	C437

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT
RELATED BUDGETARY
OBLIGATIONS

DEBIT			CREDIT		
C174R	D555	E514	A132	C150	D562
D112	D588		A134	C166	E610
D308	E504		A136	D148	H200
			B420	D312	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST
LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F108	F342	A104	A196AP	F107
		A110	A197	F108R
		A155	A198	
		A170	A199AP	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

DEBIT			CREDIT		
A440	F342		A408	A460	A496
			A436	A472	A506
			A448	A480	

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT

DEBIT			CREDIT	
A404	A464	A490	A444	F342
A412	A476	A494		
A432	A484			

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

DEBIT			CREDIT
A106	A169	F128AP	F342
A112	F106	F342	
A132	F120		
A136	F122		

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

DEBIT				CREDIT			
A146AP	B130AP	B438AP	E108AP	C132R	C137R	C414R	F128R
A514AP	B134	B604AP	E109AP	C134R	C138R	D104R	F342
B102AP	B406AP	C408AP	E204AP	C136R	C139R	D108R	
B106AP	B412AP	D106AP	E412AP				
B107AP	B418AP	D114AP	F342				
B109AP	B428AP	D126AP					
B118AP	B430AP	E104AP					
B122AP	B436AP	E106AP					

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	F342	D310R	F342
D306AP			

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT		CREDIT	
D302	F342	D310R	F342
D306AP			

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF
OPERATIONS

DEBIT		CREDIT	
F336	F340	F336	F338

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

DEBIT		CREDIT	
H300	H312	H301	H310

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET
ASSETS

DEBIT		CREDIT	
H310		H100	

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS
OF FIDUCIARY NET ASSETS

DEBIT		CREDIT	
H200		H312	

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT
AUTHORITY

DEBIT		CREDIT	
A176		A168	F112

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178R	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE
BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
B119 B136 B120 F114	A142 F118 A143

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C109	C136	C614	C646
		C116	C148	C616	D108
		C117	C152	C626	F112
		C130	C154	C628	
		C132	C612	C640	

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C124	C602	D108
C604	C620		C103	C132	C606	F112
			C104	C136	C618	
			C106	C412	C646	
			C109	C416	C648	

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE -
TRANSFERRED

DEBIT		CREDIT	
A542	F374	A540	F374R

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES -
TRANSFERRED

DEBIT		CREDIT	
A542	F376	A540	F376R

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR
AUTHORITY - RECEIVABLE -
TRANSFERRED

DEBIT		CREDIT	
A542	F378	A540	F378R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT		CREDIT	
A104	A199R	A199	F302
A196	F108R	F108	
A197AP			

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL
FUND RECEIPTS

DEBIT				CREDIT			
A184	A510	C602	C752	B124 AP	B126 AP	B129	C608
A186	C114	C606	C754	B126	B128 AP	C604	F302
A188	C124	C622	D589				
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY
APPROPRIATION

DEBIT		CREDIT	
A104	F108 R	F108	F302

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197 AP	A125	F108
A155	A199 R	A199	F302
A196	F108 R		

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197 AP	C602
C604	F116	A186	A212	C606
		A196	C124	F112

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

4123 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
TEMPORARY
REDUCTION/CANCELLATION

DEBIT		CREDIT	
A418AP	A518	F366	F369

ACCOUNT NUMBER AND
TITLE:

4124 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - PAYABLE -
TEMPORARY
REDUCTION/CANCELLATION

DEBIT		CREDIT	
F360	F368	A522	

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION

DEBIT		CREDIT	
A202		F302	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE

DEBIT		CREDIT	
A173	F374R	A175	A524
A516		A418AP	F374
		A518	

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT		CREDIT	
A522	A526	A520	

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-IN

DEBIT		CREDIT	
A524	A528	A418AP	F302
		A518	

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-OUT

DEBIT		CREDIT	
A522	A531	A526	A531R
A530R	F302	A530	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F302	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED

DEBIT	CREDIT
A166 F112 A168	F304

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT
AUTHORITY

DEBIT	CREDIT
A187 F304	A704

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE
CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

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	F302

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F304	F304

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING
AUTHORITY

DEBIT	CREDIT
F306	A155 A159

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING
AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F306

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE
BORROWING AUTHORITY

DEBIT	CREDIT
F306	A148 F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F306	D138

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120 B131 B121

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,
PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B131 B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F302

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F306	F306

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F302

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, CURRENT-YEAR
AUTHORITY

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY PRECLUDED
FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F354 F316

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476 F104	A470 A532 A472 F104R A474 F112

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTED
BALANCES

DEBIT	CREDIT
A402	A416 F112

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE TRANSFERRED
FROM INVESTED BALANCES

DEBIT		CREDIT	
A416	A430	A418AP	A426
A424	F376R	A420	F376
		A422	

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED
AUTHORITY - TRANSFERRED FROM
INVESTED BALANCES

DEBIT		CREDIT	
A420		A430	F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED
AUTHORITY RECLASSIFIED -
AUTHORITY TO BE TRANSFERRED
FROM INVESTED BALANCES -
TEMPORARY REDUCTION

DEBIT		CREDIT	
A418AP	F364	A424	F362
A422			

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR
AUTHORITY

DEBIT			CREDIT		
A181	A474	A482	A180	A484	F302
A472	A480	A536	A476	A486	
			A478	A538	

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	F378R	A536	F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A538	A534

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
TRANSFERRED

DEBIT	CREDIT	
A536	A538	F302

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF
CURRENT-YEAR AUTHORITY FOR
NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-
YEAR BALANCES

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448		A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-
YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476	F104	A472	F104R

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR
BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION
OF AVAILABILITY OTHER THAN
REAPPROPRIATIONS

DEBIT			CREDIT		
A460	A462		A464	F302	
			A466		

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED
TO EXPIRED

DEBIT			CREDIT		
A408	A410		A412	F302	
			A414		

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

DEBIT			CREDIT		
A492R	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED
EXPENDITURE TRANSFERS -
RECEIVABLE

DEBIT			CREDIT		
A458	F372		A456	F372R	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -
COLLECTED

DEBIT	CREDIT
F302	F301AP F314 F302

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES
- DISPOSITION OF CANCELED
PAYABLES

DEBIT	CREDIT
F302	D145 F390

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A702 F116 A712	A706 C650 A708 F112 C182

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS

DEBIT		CREDIT	
A114	F116	A498	F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

DEBIT		CREDIT	
A704	C101	A714	C430
A706	F380R	C103	F109
		C184	F380

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH
ADVANCE

DEBIT		CREDIT	
A704	C184	A710	F110
C182	F382R	A712	F382

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE

DEBIT		CREDIT	
A498	F372R	A499	F372
D144	F384R	A502	F384
		D144R	

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380 R

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH
ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382 R

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384 R

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE -
TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386 R

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388R

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE

DEBIT		CREDIT	
A714	F386R	C186	F386
C430		F144	

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED

DEBIT		CREDIT	
A251	C186	F302	
A708	C753		
A710			

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
COLLECTED

DEBIT		CREDIT	
A502		F302	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF
"GOVERNMENTAL-TYPE" FEES

DEBIT	CREDIT
C109	C110 F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C117 C116	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN
INTEREST

DEBIT	CREDIT
C109 C154	F302

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C616 C612 C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C182 C634 C148 C626 C640 C152 C630 C646 C158 C632	A710 C110 F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C152 C148	B118 F302 C110

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED

DEBIT			CREDIT		
C103	C106		F302		
C104					

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

DEBIT			CREDIT		
C109	C140	C606	B124AP	B128AP	C608
C124	C602	C618	B126	B129	C620
			B126AP	C604	F302

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

DEBIT			CREDIT		
			F302		

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM
FINANCING FUND

DEBIT			CREDIT		
C109			F302		

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -
FEDERAL

DEBIT		CREDIT	
C109	C646	C110	F302
C140	C647		

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

DEBIT		CREDIT	
C416		C140	

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

DEBIT		CREDIT	
C412			

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING
FUND

DEBIT		CREDIT	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT		CREDIT	
C416	C650	C140	F388
C648	F388R	C647	

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET
ADJUSTMENT - INVESTMENTS IN U.S.
TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D590	E119	F302	

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS

DEBIT		CREDIT	
A138	F116	D110	F112
		D134	

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN
PRIOR-YEAR ALLOCATIONS OF
BUDGETARY RESOURCES

DEBIT		CREDIT	
D140	F334	D142	F334
D144R		D144	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301AP	F120 F128AP

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION
OF AUTHORITY WITH A U.S.
TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128AP

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION
FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION
FROM INVESTED BALANCES

DEBIT	CREDIT
F302	F121

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4357 CANCELLATION OF APPROPRIATED
AMOUNTS RECEIVABLE FROM
INVESTED TRUST OR SPECIAL FUNDS**

DEBIT	CREDIT
F369	F123

ACCOUNT NUMBER AND TITLE: **4382 TEMPORARY REDUCTION - NEW
BUDGET AUTHORITY**

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A418 A518AP A422AP

ACCOUNT NUMBER AND TITLE: **4383 TEMPORARY REDUCTION - PRIOR-
YEAR BALANCES**

DEBIT	CREDIT
F360 F366 F362	A135 A500AP A418 A518AP A422AP

ACCOUNT NUMBER AND TITLE: **4384 TEMPORARY
REDUCTION/CANCELLATION
RETURNED BY APPROPRIATION**

DEBIT	CREDIT
A108	F360 F368 F364 F369

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, NEW
BUDGET AUTHORITY

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, PRIOR-
YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-
YEAR AUTHORITY

DEBIT	CREDIT
F107 F302	F106 F302

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW
BUDGET AUTHORITY

DEBIT	CREDIT
F302 F304 F306	A106 A133 A185AP A131 A134 A132 A136

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT			CREDIT		
F302	F304	F306	A106	A132	A136
			A112	A133	A185AP
			A131	A134	

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531R	C604		A188	C114	C624	E113
				A195	C124	C750	F358
				A250	C602	C752	
				A530R	C606	C754	

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT			CREDIT
A128R	B124AP	B129	A128
A197R	B126AP	F126	
A198R	B128AP		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

DEBIT		CREDIT	
B126	F334	A127	F358
F132	F354	F334	
F316			

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

DEBIT		CREDIT	
B126	F318	A129	E119
F134	F356	D590	

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS
AND RECOVERIES TEMPORARILY
PRECLUDED FROM OBLIGATION

DEBIT		CREDIT	
F358		A139	

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

DEBIT		CREDIT	
A136	F308	A137	
A137R	F312		

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL**

DEBIT		CREDIT
A126R	F312	A126
F308		

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

DEBIT				CREDIT			
A106	A142	A500AP	D126	A102	A197AP	A516	C750
A116	A143	A518AP	D136	A104	A197R	A528	C751
A118	A148	B118	D138	A108	A198R	A702	C752
A125	A164	B121	F104R	A110	A199R	C106	C753
A126	A174	B124AP	F106	A114	A202	C114	C754
A127	A178	B126	F108	A126R	A212	C124	C755
A128	A185AP	B126AP	F112	A128R	A250	C130	D108
A129	A189	B128AP	F113	A137R	A251	C132	D110
A131	A199	B129	F118	A138	A402	C136	D120
A132	A418	B131	F121	A140	A408	C158	D134
A133	A422AP	B416	F122	A152	A410	C172	D136AP
A134	A430	C604	F123	A162	A416	C176	D138AP
A135	A470	C608	F128AP	A166	A420	C190	F104
A137	A484	D107	F312	A176	A458	C602	F107
A139	A486	D114	F334	A178R	A460	C606	F108R
A140AP	A499	D122		A184	A462	C622	F114
				A186	A468	C624	F116
				A190	A480	C626	F126
				A192	A482	C630	F128
				A194	A498	C632	F308
				A195	A499AP	C634	F334
				A196	A510	C636	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A106	A500	B138	F112	A116	B126AP	C152AP	C616AP
A120	A512	B416	F113	A122	C106AP	C154AP	C618AP
A179	A514	C106AP	F121	A177	C109AP	C182AP	C626AP
A404	A712R	C604	F122	A186AP	C114AP	C412AP	C640AP
A406	B107	C604R	F123	A444	C116AP	C416AP	C650AP
A412	B124AP	C608	F128AP	A446	C124	C602	D108AP
A414	B126	C608R	F308	A448	C124AP	C602AP	F107
A440	B126AP	C620R	F312	A450	C130AP	C606	F108R
A442	B128AP	F106		A500R	C132AP	C606AP	
A499	B129	F108		A706AP	C136AP	C612AP	
				A708AP	C148AP	C614AP	

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

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED
RESOURCES - PROGRAMS SUBJECT
TO APPORTIONMENT

DEBIT				CREDIT		
A122	C116AP	C182AP	C618AP	A118	A712R	C608R
A186AP	C124AP	C412AP	C626AP	A140AP	C604R	C620R
A706AP	C130AP	C416AP	C640AP			
A708AP	C132AP	C602AP	C650AP			
B126AP	C136AP	C606AP	D108AP			
C106AP	C148AP	C612AP	F112			
C109AP	C152AP	C614AP				
C114AP	C154AP	C616AP				

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED
RESOURCES

DEBIT				CREDIT			
A106	B106	B412	E108	A120	C106AP	C138	C614AP
A135	B107	B416	E109	A122	C109AP	C139	C616AP
A148	B108	B418	E204AP	A186AP	C112	C148AP	C618AP
A154AP	B109	B428	E412	A500R	C114AP	C152AP	C626AP
A168AP	B114	B430	F106	A706AP	C116AP	C154AP	C640AP
A189	B116	B436	F108	A708AP	C124AP	C182AP	C650AP
A412	B122	C406	F109	B126AP	C130AP	C412AP	D108AP
A414	B138	C604R	F110	B302R	C132AP	C416AP	D502R
A499	B152	C608R	F113	B306R	C134	C602AP	F107
A500	B154	C620R	F121	B310	C136AP	C606AP	F108R
A512	B302	D112	F122	B404	C137	C612AP	F111
A514	B306	D502	F123				
A712R	B308	E102	F128AP				
B102	B314	E104	F308				
B104	B406	E106	F312				

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT**

DEBIT				CREDIT			
A106	A412	B121	D107	A102	A416	C109AP	C606
A119	A414	B124AP	D114	A104	A420	C112	C612AP
A127	A418	B126	D122	A108	A444	C114	C614AP
A128	A422AP	B126AP	D126	A110	A446	C114AP	C616AP
A129	A426	B128AP	E102	A114	A448	C116AP	C618AP
A131	A430	B129	E104	A123	A450	C124	C622
A132	A440	B131	E106	A128R	A458	C124AP	C624
A133	A442	B138	E108	A137R	A460	C130AP	C626AP
A134	A484	B152	E109	A152	A462	C132	C640
A135	A486	B154	E204AP	A162	A480	C132AP	C640AP
A136	A499	B304	E412	A166	A482	C134	C750
A137	A500	B306	F106	A176	A498	C136	C751
A139	A500AP	B308	F108	A177	A499AP	C136AP	C752
A148	A512	B316	F109	A178R	A500R	C138	C753
A154AP	A514	B406	F110	A186	A510	C139	C754
A164	A518AP	B412	F113	A186AP	A516	C148AP	C755
A168AP	A520	B416	F121	A190	A528	C152AP	D108
A174	A530	B418	F122	A192	A530R	C154AP	D108AP
A178	A531R	B430	F123	A194	A531	C158	D110
A179	A534	C604	F128AP	A195	A702	C172	D120
A185AP	A712R	C604R	F312	A196	A706AP	C176	D134
A189	B102	C608		A197AP	B126AP	C182AP	F107
A404	B103	C608R		A197R	B304R	C190	F108R
A406	B107	C620R		A198R	B306R	C412AP	F111
				A212	B312	C416AP	F310
				A250	B404	C602	
				A251	C106AP	C602AP	

ACCOUNT NUMBER AND TITLE:

4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

DEBIT		CREDIT	
F308	F312	A138	A140

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A464	D114	F123	A408	A454	C132	D136AP
A432	A466	D122	F128AP	A410	A480	D102	D138AP
A434	A484	D126	F144	A436	A499AP	D104	F128
A452	A499	F120	F146	A438	C130	D120	F312
A456	D106	F121					

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT		
A123	C116AP	C154AP	C616AP	A119	C604R	C620R
A186AP	C124AP	C182AP	C618AP	A712R	C608R	
A706AP	C130AP	C412AP	C626AP			
B126AP	C132AP	C416AP	C640AP			
C106AP	C136AP	C602AP	D108AP			
C109AP	C148AP	C612AP	F112			
C114AP	C152AP	C614AP				

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A154AP	B306	B416	F312	B302	B306R	D502
A168AP	B308	D502R				
A499	B310	F113				
B302R	B314	F308				

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS
EXEMPT FROM APPORTIONMENT

DEBIT			CREDIT	
A154 AP	B306	B416	B304	B306 R
A168 AP	B308	F113		
A499	B312	F310		
B304 R	B316	F312		

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306 R	B438	E104	A154 AP	B306	B312	B316
B104	B308	C408	E106	A168 AP	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT	
B604	F328	B308	F326
C112			

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT		CREDIT	
A488	F330	A506	F332
A490		A508	

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
PREPAID/ADVANCED

DEBIT		CREDIT	
A494	F326	A496	F328
A548		A550	

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNDELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

DEBIT		CREDIT	
A499AP	D134	F332	
A712	D136AP		
D120	D138AP		

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	F328

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

DEBIT	CREDIT
F330	D114

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-
YEAR UNDELIVERED ORDERS -
OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS,
UNPAID

DEBIT			CREDIT			
A500R	B110	B113	A500	B428	D134	E204AP
A504	B112	F325	B402	B430	E102	E412
			B406	B436	E104	F324
			B412	B438	E106	
			B416	C614	E108	
			B418	D112	E109	

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS,
PAID

DEBIT			CREDIT			
C134	C138	F314	A146	B105	B113	B154
C137	C139	F322	A504	B106	B114	B604
			A512	B107	B116	C406
			A514	B108	B122	C408
			B102	B109	B130	C432
			B103	B110	B138	F320
			B104	B112	B152	

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET
DISBURSED

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS
TRANSFERRED, UNPAID

DEBIT		CREDIT	
A492	F324	A492R	F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID DELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

DEBIT		CREDIT	
D102	D142	F325	
D110	F128		

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS, REFUNDS
COLLECTED

DEBIT			CREDIT	
C132	C753	D108	F322	
C136	C755			
C751	D104			

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F324	D106 D140 D107

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F320	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT
F336	A708 C145 C430 C648 A710 C420 C640 C650 A714 C424 C644 F144 AP C109 C426 C646

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D402	D402 R F336

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES
PROVIDED**

DEBIT				CREDIT			
F144	F336	H301		A186	A714	C190	C426
				A188	C109	C420	C650
				A708	C145	C422	F144 AP
				A710	C188	C424	

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES
PROVIDED**

DEBIT		CREDIT	
D402		D402 R	H301
		F336	

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE - OTHER**

DEBIT		CREDIT			
F336	H301	A186	C145	C416	F144 AP
		A188	C154	C420	
		C109	C188	C422	
		C141	C402	C438	

ACCOUNT NUMBER AND TITLE: **5311 INTEREST REVENUE - INVESTMENTS**

DEBIT				CREDIT			
C620 R	E117 R	F336	H301	A186	C141	C418	E113
				A188	C145	C420	E117
				A250	C154	C422	E119
				A251	C188	C618	F144 AP
				C109	C402	C624	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND
TITLE:

**5312 INTEREST REVENUE - LOANS
RECEIVABLE/UNINVESTED FUNDS**

DEBIT		CREDIT			
F336	H301	A186	C145	C416	C437 AP
		A188	C154	C420	F144 AP
		C109	C188	C422	
		C141	C402	C435	

ACCOUNT NUMBER AND TITLE: **5313 INTEREST REVENUE - SUBSIDY
AMORTIZATION**

DEBIT		CREDIT	
F336		E118	

ACCOUNT NUMBER AND TITLE: **5317 CONTRA REVENUE FOR INTEREST
REVENUE - LOANS RECEIVABLE**

DEBIT		CREDIT	
D402	D424	D402 R	H301
		F336	

ACCOUNT NUMBER AND TITLE: **5318 CONTRA REVENUE FOR INTEREST
REVENUE - INVESTMENTS**

DEBIT		CREDIT	
D402	D424	D402 R	H301
		F336	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST
REVENUE - OTHER**

DEBIT		CREDIT	
D402	D424	D402R F336	H301

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES, FINES, AND
ADMINISTRATIVE FEES REVENUE**

DEBIT		CREDIT		
F336	H301	A186 A188 C109 C141	C145 C188 C402 C404AP	C416 C420 C422 F144AP

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR PENALTIES,
FINES, AND ADMINISTRATIVE FEES**

DEBIT		CREDIT	
D402	D424	D402R F336	H301

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

DEBIT		CREDIT		
F336	H301	A186 C109 C190	C416 C420 C422	F144AP

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR BENEFIT
PROGRAM REVENUE**

DEBIT	CREDIT
D402	D402R H301 F336

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE**

DEBIT	CREDIT
F336 H301	C109 C424 C420 F144AP C422

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE
AND GUARANTEE PREMIUM
REVENUE**

DEBIT	CREDIT
D402	D402R H301 F336

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE - FINANCIAL
RESOURCES**

DEBIT	CREDIT
F336 H301	A186 C158 C404AP A188 C192 C420 C141 C402

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS
- FINANCIAL RESOURCES**

DEBIT	CREDIT
D402	D402R H301 F336

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
F336 H301	C102 C164

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
D402	D402R H301 F336

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT	CREDIT
C132R C137R C414R F128R C134R C138R D104R F336 C136R C139R D108R	A146AP B130AP B438AP E108AP A514AP B134 B604AP E109AP B102AP B406AP C408AP E204AP B106AP B412AP D106AP E412AP B107AP B418AP D114AP F336 B109AP B428AP D126AP B118AP B430AP E104AP B122AP B436AP E106AP

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT	CREDIT
D310R F336	D304 F336 D306AP

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT	CREDIT
D310R F336	D302 F336 D306AP

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED
IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
E610 F336	A550 E608 E606

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED
OUT WITHOUT REIMBURSEMENT

DEBIT	CREDIT
A548 E512 E510	E514 F336

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F336	A133 AP A185 A184 A189 AP

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT**

DEBIT	CREDIT
A133 A189 A183 F146 A185 AP	F336

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES
- TRANSFERS-IN**

DEBIT	CREDIT
A456 D144 R A499 F336	A458 A510 A498 D144

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN**

DEBIT	CREDIT
A418 AP A442 A531 R A546 A422 A518 A542 F336	A171 A420 A474 A531 A173 A438 A482 A532 A177 A450 A508 A410 A454 A516 A416 A462 A528

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING SOURCES
- TRANSFERS-OUT**

DEBIT		CREDIT	
A500	A514	A500R	F336
A512	D140	D142	

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT**

DEBIT				CREDIT			
A134	A426	A478	A534	A424	A522	A540	F336
A143	A430	A486	B136	A446	A530R	A544	
A179	A434	A488	F121				
A406	A452	A520					
A414	A466	A530					

ACCOUNT NUMBER AND TITLE: **5775 NONBUDGETARY FINANCING
SOURCES TRANSFERRED IN**

DEBIT		CREDIT	
F336		C155	E604
		C420	F144AP

ACCOUNT NUMBER AND TITLE: **5776 NONBUDGETARY FINANCING
SOURCES TRANSFERRED OUT**

DEBIT		CREDIT	
D148	E509	F336	
E508			

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F336	A202 C430 C145

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING
SOURCES - DOWNWARD
REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146 F336	D147

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED - NOT
OTHERWISE CLASSIFIED**

DEBIT	CREDIT
F336	A186 C143AP A188 D586 C141

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE COLLECTED -
INDIVIDUAL**

DEBIT	CREDIT
C143AP F336	A188 C404AP C141 D586

ACCOUNT NUMBER AND TITLE: **5802 TAX REVENUE COLLECTED -
CORPORATE**

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: **5803 TAX REVENUE COLLECTED -
UNEMPLOYMENT**

DEBIT	CREDIT
F336	A188 D586 C141

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE
AND GIFT

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED -
CUSTOMS

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL
ADJUSTMENT - NOT OTHERWISE
CLASSIFIED

DEBIT	CREDIT
D586 F336	C402 C422

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL
ADJUSTMENT - INDIVIDUAL

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL
ADJUSTMENT - CORPORATE

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL
ADJUSTMENT - UNEMPLOYMENT

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL
ADJUSTMENT - EXCISE

DEBIT		CREDIT	
D586	F336	C402	C422

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL
ADJUSTMENT - ESTATE AND GIFT

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL
ADJUSTMENT - CUSTOMS

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT
OTHERWISE CLASSIFIED

DEBIT		CREDIT	
D402	D424	F336	

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES -
INDIVIDUAL

DEBIT		CREDIT	
D402	D424	F336	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES -
CORPORATE

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES -
UNEMPLOYMENT

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES -
EXCISE

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES -
ESTATE AND GIFT

DEBIT		CREDIT
D402	D424	F336

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES -
CUSTOMS

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT
OTHERWISE CLASSIFIED

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS -
INDIVIDUAL

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS -
CORPORATE

DEBIT		CREDIT
B118	B416	F336

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS -
UNEMPLOYMENT

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE
AND GIFT

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT		CREDIT
B118	B416	F336

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT		CREDIT			
F144	F336	A186	C172	C416	C636
		A188	C174	C420	D554
		C109	C188	C422	D558
		C141	C402	C424	F144 AP
		C145	C404 AP	C630	

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT		CREDIT	
D402	D424	D402 R	H301
		F336	

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT		CREDIT
C142	D584	F336
C143 AP		

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT	
C404	C143 AP	D584
	D424 R	F336

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

DEBIT	CREDIT
C145AP D585 C147	F336

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

DEBIT	CREDIT
C405 C420AP	D585 F336

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED
IN FROM CUSTODIAL STATEMENT
COLLECTIONS

DEBIT	CREDIT
F336	A212

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS
TRANSFERRED OUT TO A TREASURY
ACCOUNT SYMBOL OTHER THAN
THE GENERAL FUND OF THE
TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM
COSTS

DEBIT	CREDIT
A146 B154 D107 E204 AP	C132 D102 E110 F128
A514 B402 D126 E412	C134 D104 E112 F336
B102 B406 D134 E416	C136 AP D108 E114 H300
B104 B412 D510 E418	C138 AP D110 E116
B105 B436 D534 E506	C139 AP D582 E414
B106 B604 E102	
B107 C102 E104	
B138 D106 E108	

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE -
INCURRED FOR OTHERS

DEBIT	CREDIT
F336	D420 AP D422

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112AP D113

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON
BORROWING FROM THE BUREAU OF
THE PUBLIC DEBT AND/OR THE
FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B416	F336 H300

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON
THE LIABILITY FOR LOAN
GUARANTEES

DEBIT	CREDIT
E122	F336

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B604 E106 E104	F336

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C630 D538 E110 D106 D566 E114 D107 E102 E408	C132 D102 E112 C134 D104 E116 C414 D566R F336

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
E110 E116 E112 F336 E114	D514 E404

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F336	D514

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION,
AND DEPLETION

DEBIT	CREDIT
E120	E110 E116 E112 E404 E114 F336

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D404 D420	F336

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
E402	F336

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES**

DEBIT			CREDIT		
C136 AP	D518	E406	C414	D528 R	E109 R
C137	D528	E410	D128	D566 R	F336
C138 AP	D566	F336	D526	D580	H300
C139 AP	D582				

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT			CREDIT		
B420	D113		B424 R	D146	
B424	F130		B436	F336	
D112 AP			D145	H300	

ACCOUNT NUMBER AND TITLE: **6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS NOT
REQUIRING CURRENT-YEAR BUDGET
AUTHORITY (UNOBLIGATED)**

DEBIT			CREDIT		
B422			F336	H300	

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

DEBIT			CREDIT		
B102	B436	D107	C132	D102	D110
B402	B604	D134	C134	D104	F336
B406	D106	E102	C414	D108	H300

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS -
OTHER

DEBIT		CREDIT		
F338	H301	C161	C628	C646
		C610	C632	C648
		C626	C644	E602

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF
INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C620	C752
		C606	C622	C753
		C618	C624	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF
BORROWINGS

DEBIT		CREDIT
F338	H301	B131

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT		CREDIT	
F338	H301	D589	F136
		D590	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT			CREDIT	
F338	H301		D570 D574	D578

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS -
OTHER

DEBIT			CREDIT	
C161	C634	D418	F340	H300
C610	C644	E502		
C626	C646	E602		
C628	C648			

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF
INVESTMENTS

DEBIT			CREDIT	
C604	C620	C754	F340	H300
C608	C622	C755		
C618	C624			

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF
BORROWINGS

DEBIT			CREDIT	
B131	C149		F340	H300

SUPPLEMENT

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**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT			CREDIT	
D589	F138		F340	H300
D590				

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT			CREDIT	
A202 AP	C194	D564	B424 R	F340
A204	D523	D568	C137	H300
B108	D542	D572		
B424	D548	D576		

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT			CREDIT	
D550	H300		F340	
F338				

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS

DEBIT			CREDIT	
D306	F338		D308	F340
D312	H300		D310	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE
TO CHANGES IN ACCOUNTING
PRINCIPLES

DEBIT		CREDIT	
D306	D536	D308	F340
D312	F338	D310	
D532	H300		

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME -
DIVIDEND

DEBIT		CREDIT	
C435AP	C437	C149AP	F340
		F125	

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT		CREDIT	
B426	F338	B426R	F340

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT		CREDIT	
G102		F344	F352

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
F346 G106	G104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED
AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F348	G108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS,
DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE
DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F350	F348

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8101 PARTIAL AUTHORITY
CANCELLATION**

DEBIT	CREDIT
E204	F301 F390 AP

ACCOUNT NUMBER AND TITLE: **8102 OFFSET FOR PARTIAL AUTHORITY
CANCELLATION**

DEBIT	CREDIT
F301 F390 AP	E204

ACCOUNT NUMBER AND TITLE: **8801 OFFSET FOR PURCHASES OF ASSETS**

DEBIT	CREDIT
C134 R C414 R C138 R F370	B152 AP B604 AP G122 B406 AP C132 AP G124 B430 AP C136 AP B438 AP G120

ACCOUNT NUMBER AND TITLE: **8802 PURCHASES OF PROPERTY, PLANT,
AND EQUIPMENT**

DEBIT	CREDIT
B406 AP C136 AP B604 AP G120 C132 AP	C134 R C414 R C138 R F370

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **8803 PURCHASES OF INVENTORY AND
RELATED PROPERTY**

DEBIT			CREDIT	
B406AP	B604AP	G122	C134R	C414R
B430AP	C132AP		C138R	F370
B438AP	C136AP			

ACCOUNT NUMBER AND TITLE: **8804 PURCHASES OF ASSETS - OTHER**

DEBIT			CREDIT	
B152AP	B604AP	G124	C134R	C414R
B406AP	C132AP		C138R	F370
B438AP	C136AP			

U.S. Government Standard General Ledger USSGL Account 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 FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

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 there is a red chair and a blue chair in a room, 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. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, "Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries," 4872, "Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected," 4971, "Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries," and 4972, "Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected," do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, "Undelivered Orders – Obligations, Unpaid," 4802, "Undelivered Orders – Obligations, Prepaid/Advanced," 4901, "Delivered Orders – Obligations, Unpaid," and 4902, "Delivered Orders – Obligations, Paid," that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close these accounts properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by Office of Management and Budget (OMB) Circular No. A-136, "Financial Reporting Requirements."

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Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

Attributes Used To Prepare the Financial Report of the United States Government

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of 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 of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

Office of Management and Budget (OMB) 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	The attribute domain value is required in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute table.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes indicate the domain value that FACTS I defines as appropriate for a specific USSGL accounts. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team may update the table periodically between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at www.fms.treas.gov/factsi/index.html.

USSGL PROPRIETARY ACCOUNT ATTRIBUTE DEFINITION REPORT
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	Agency
Covered/Not Covered	Liabilities incurred that are covered by realized budgetary resources as of the balance sheet date (C) or not considered covered by budgetary resources (U).	C - Covered U - Not Covered	1/A	OMB Circular No. A136, II.4.3.4	Agency
Custodial/Noncustodial	Custodial amounts are reported on the Statement of Custodial Activity (SCA) or on the custodial footnote. Noncustodial amounts are not reported on the SCA nor on the custodial footnote.	A - Noncustodial S - Custodial	1/A	SFFAS #7 OMB	Agency
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	TFM	Agency
Entity/NonEntity	Assets that the reporting entity has authority to use in its operations (E) or not available to the entity (O).	E - Entity O - NonEntity	N/A for FACTS I	OMB Circular No. A136, II.4.3.3	N/A
Exchange/Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	T - Nonexchange Revenue X - Exchange Revenue	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal/NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or non-Federal entities such as private or local/State/tribal/foreign governments (N)).	F - Federal N - NonFederal	1/A	SFFAS #7 OMB TFM USSGL - 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 non-Federal attribute of "F."	Treasury	2/N	OMB TFM USSGL - Section V	Agency

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Fiscal 2009 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					
1090	Fund Balance With Treasury Under a Continuing Resolution	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	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				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			
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	D	F	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 and 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, Obsolete, and Unserviceable	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				

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Fiscal 2009 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.
1551	Foreclosed Property	D	N				
1559	Foreclosed Property - Allowance	C	N				
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 the Bureau of the Public Debt	D	Y	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the 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				

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Fiscal 2009 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.
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	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 - Not Otherwise Classified	C	Y	Y			
2141	Accrued Interest Payable - Debt	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			
2180	Loan Guarantee Liability	C	N				
2190	Other Liabilities With Related Budgetary Obligations	C	Y	Y			
2191	Employee Health Care Liability Incurred but Not Reported	C	N				
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	Liability for Advances and Prepayments	C	Y	Y			
2320	Other Deferred Revenue	C	N				
2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			

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Fiscal 2009 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.
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2511	Capitalized Loan Interest Payable - Non-Credit Reform	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	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	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				
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	N				
2940	Capital Lease Liability	C	Y	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Liability for Capital Transfers to the General Fund of the Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	C	F	Y			A
2990	Other Liabilities Without Related Budgetary Obligations	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations - Cumulative	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					
3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	D					
3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	D					
3310	Cumulative Results of Operations	C					

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Fiscal 2009 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.
3400	Fiduciary Net Assets	C					
3410	Contributions to Fiduciary Net Assets	C					
3420	Withdrawals or Distributions of Fiduciary Net Assets	D					
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 - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5313	Interest Revenue - Subsidy Amortization	C	N		X	Y	
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue - Other	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	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		Y
5609	Contra Revenue for Donations - Financial Resources	D	N		T		Y
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	C					
5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
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			

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Fiscal 2009 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.
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y			
5775	Nonbudgetary Financing Sources Transferred In	C	F	Y			
5776	Nonbudgetary Financing Sources Transferred Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	D	F	Y			
5795	Seigniorage	C	N				
5800	Tax Revenue Collected - Not Otherwise Classified	C	Y	Y	T		Y
5801	Tax Revenue Collected - Individual	C	Y	Y	T		Y
5802	Tax Revenue Collected - Corporate	C	Y	Y	T		Y
5803	Tax Revenue Collected - Unemployment	C	Y	Y	T		Y
5804	Tax Revenue Collected - Excise	C	Y	Y	T		Y
5805	Tax Revenue Collected - Estate and Gift	C	Y	Y	T		Y
5806	Tax Revenue Collected - Customs	C	Y	Y	T		Y
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	C	Y	Y	T		Y
5821	Tax Revenue Accrual Adjustment - Individual	C	Y	Y	T		Y
5822	Tax Revenue Accrual Adjustment - Corporate	C	Y	Y	T		Y
5823	Tax Revenue Accrual Adjustment - Unemployment	C	Y	Y	T		Y
5824	Tax Revenue Accrual Adjustment - Excise	C	Y	Y	T		Y
5825	Tax Revenue Accrual Adjustment - Estate and Gift	C	Y	Y	T		Y
5826	Tax Revenue Accrual Adjustment - Customs	C	Y	Y	T		Y
5830	Contra Revenue for Taxes - Not Otherwise Classified	D	Y	Y	T		Y
5831	Contra Revenue for Taxes - Individual	D	Y	Y	T		Y
5832	Contra Revenue for Taxes - Corporate	D	Y	Y	T		Y
5833	Contra Revenue for Taxes - Unemployment	D	Y	Y	T		Y
5834	Contra Revenue for Taxes - Excise	D	Y	Y	T		Y
5835	Contra Revenue for Taxes - Estate and Gift	D	Y	Y	T		Y
5836	Contra Revenue for Taxes - Customs	D	Y	Y	T		Y
5890	Tax Revenue Refunds - Not Otherwise Classified	D	Y	Y	T		Y
5891	Tax Revenue Refunds - Individual	D	Y	Y	T		Y
5892	Tax Revenue Refunds - Corporate	D	Y	Y	T		Y
5893	Tax Revenue Refunds - Unemployment	D	Y	Y	T		Y
5894	Tax Revenue Refunds - Excise	D	Y	Y	T		Y
5895	Tax Revenue Refunds - Estate and Gift	D	Y	Y	T		Y
5896	Tax Revenue Refunds - Customs	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

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Fiscal 2009 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.
5990	Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others - Statement of Custodial Activity	D	Y	Y	Y	Y	S
5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	D	F	Y			A
5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	D	F	Y			A
5997	Financing Sources Transferred In From Custodial Statement Collections	C	F	Y			A
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	D	F	Y			S
6100	Operating Expenses/Program Costs	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 the 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
6340	Interest Expense Accrued on the Liability for Loan Guarantees	D	N			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	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 - Other	C	N		Y	Y	
7111	Gains on Disposition of Investments	C	Y	Y	Y		
7112	Gains on Disposition of Borrowings	C	F	Y	Y		
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Y		
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	N			Y	
7400	Prior-Period Adjustments Due to Corrections of Errors	C	Y	Y			
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	C	Y	Y			
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of Assets	C	Y	Y			

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Fiscal 2009 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.
8802	Purchases of Property, Plant, and Equipment	D	Y	Y			
8803	Purchases of Inventory and Related Property	D	Y	Y			
8804	Purchases of Assets - Other	D	Y	Y			

Fiscal 2009 Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, 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:

- ◆ FACTS II Entity Relationship Diagram;
- ◆ FACTS II Entity Definition Report;
- ◆ FACTS II Attribute Definition Report;
- ◆ FACTS II USSGL Account Attributes Table.

FACTS II 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 agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

FACTS II Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

FACTS II Attribute Definition Report

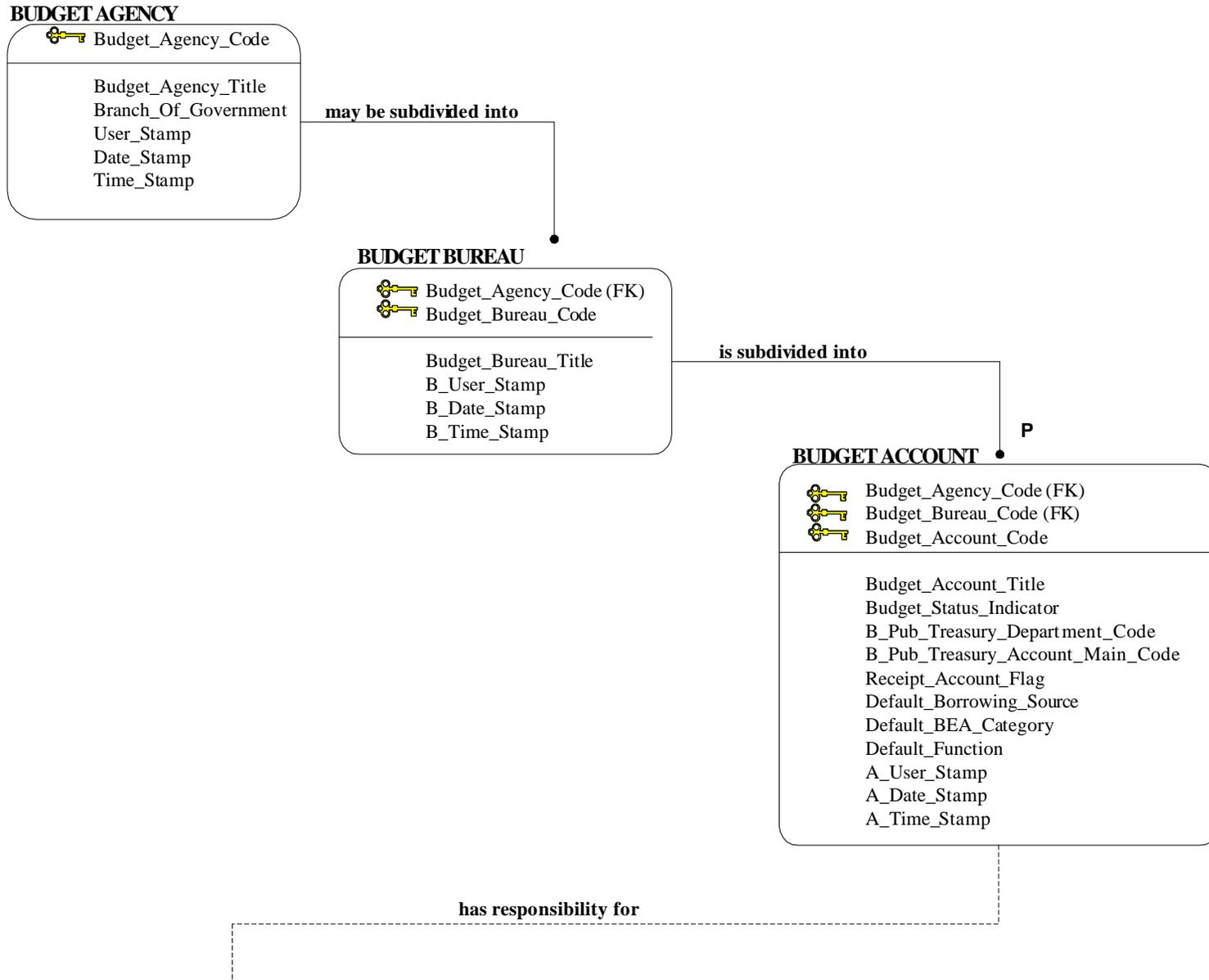
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

FACTS II USSGL Account Attribute Tables

The FACTS II attribute tables for fiscal 2009 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

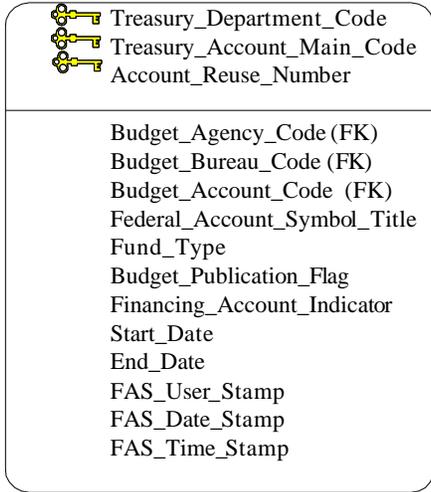
Space	This attribute is not reported in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the “FACTS II - Attribute Definition Report” in this section.
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, access the FACTS II Web site at www.fms.treas.gov/factsii/index.html.



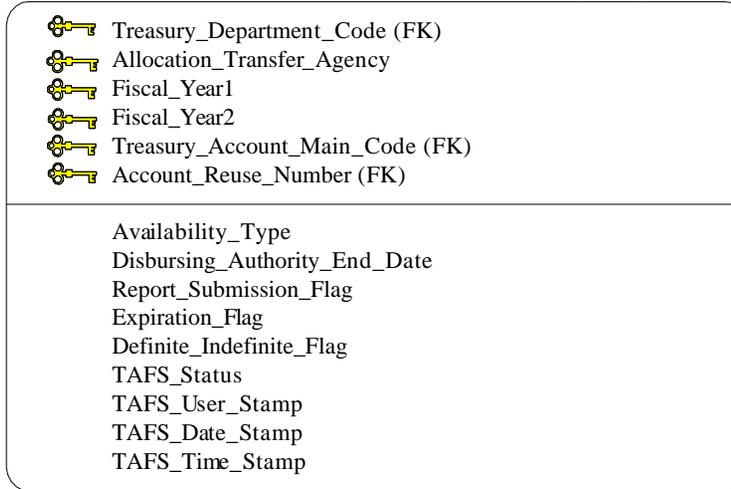
P

FEDERAL ACCOUNT SYMBOL



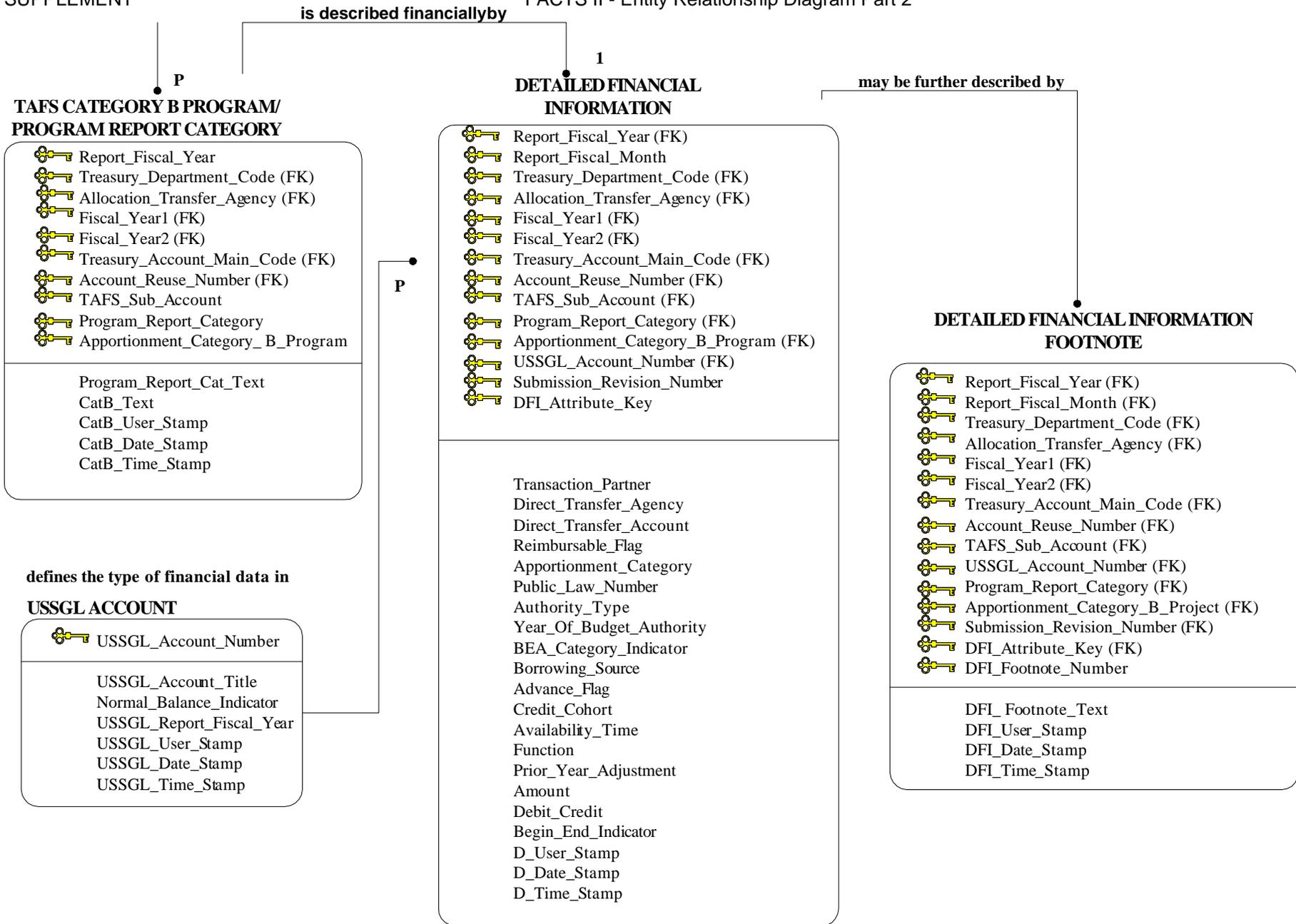
is fiscally divided into

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)



is categorized by

FACTS II - Entity Relationship Diagram Part 2



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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 BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

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 Aviation 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 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.

A BUDGET BUREAU is subdivided into at least one BUDGET 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: Yearend Closing Statement (a primary source for the Treasury's 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:

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

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:

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTES.

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: Account Symbol,
Treasury Account Symbol

Entity Type: Independent

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 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 CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Category B Program/Program Report Category is used to describe a distribution made by OMB of budgetary resources. OMB uses a Category B Program, which is subject to the Anti-Deficiency Act, to limit obligations. OMB uses a Program Report Category to require that agencies report their obligations for the program category. OMB sometimes uses a single Category B Program with two or more Program Report Categories.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

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,
Fund Account,
Fund Symbol,
Treasury Account Symbol

Entity Type: Dependent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: USSGL ACCOUNT

Entity Definition: A 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

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
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
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
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_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

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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)	FIN - Financing Account GSE - Government Sponsored Enterprise OFF - Off budget ON - On budget	3/A	SF 133, P&F	OMB
Default_BEACategory	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	B - Both P - Public T - Treasury	1/A	FMS 2108, P&F	Treasury
Default_Function	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/A	P&F	OMB
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account or an expenditure account.	N - No Y - Yes	1/A	General Admin	OMB

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch J - Judicial Branch L - Legislative Branch	1/A	SF 133, P&F	OMB
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
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
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
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

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	F - Advanced from Future Year P - Advanced in Prior Year X - Not Applicable	1/A	SF 133, P&F	Agency
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
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	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 No. A-11)	A - Category A B - Category B C - Exempt From Apportionment	1/A	SF133,FMS 2108, P&F	Agency
Apportionment_Category_B_Program	The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

SUPPLEMENT

SECTION IV

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.	B - Borrowing Authority C - Contract Authority D - Advance Appropriation P - Appropriation R - Re-appropriation S - Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A - Available in current period S - Available in subsequent period	1/A	SF 133, 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
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory or discretionary.	D - Discretionary M - Mandatory	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	F - Federal Financing Bank P - Public T - Treasury	1/A	FMS 2108, P&F	Agency
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
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
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	C - Credit D - Debit	1/A	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
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	SF133,FMS 2108, P&F	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	SF133,FMS 2108, P&F	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.	4 - digit year Blank	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.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, 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

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Prior_Year_Adjustment	Changes to obligated or unobligated balances that occurred in the previous fiscal year but were not recorded in the appropriate TAFS as of October 1 of the current fiscal year. Exclude upward and downward adjustments to current-year/prior-year obligations and most reclassifications from clearing accounts.	B - Adjustments to prior-year reporting backdated in Treasury's Central Accounting system B/P - B and P, as individually defined, are both valid values. B/P/X - B, P, and X, as individually defined, are valid values. B/X - B and X, as individually, are valid values. P - Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system. P/X - P and X, as individually defined, are valid values. X - Not an adjustment to prior-year reporting	1/A	SF 133, FMS 2108	Agency
Program_Report_Category	The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
Reimbursable_Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	D - Direct R - Reimbursable	1/A	SF133, 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
Report_Fiscal_Year	Fiscal year covered by report.	4 - digit year	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An 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
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
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)).	E - NonFederal Exception F - Federal X - NonFederal	1/A	SF 133	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

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

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
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	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.	BAL - Outlays from balances brought forward NEW - Outlays from new budget authority	3/A	P&F	Agency

SUPPLEMENT

SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
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
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 No. A-11)	A - Category A B - Category B C - Exempt From Apportionment	1/A	SF133,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
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
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_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
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.	4 - digit year Blank	4/A	SF 133, FMS 2108, P&F	Treasury, Agency

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Program_Report_Category	The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, 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
Report_Fiscal_Year	Fiscal year covered by report.	4 - digit year	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An 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
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
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

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

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
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	Agency

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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_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_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_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.	N - Federal account symbol not printed in President's Budget Y - Federal account symbol printed in President's Budget	1/A	P&F	OMB
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_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
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

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FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
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
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
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
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
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

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FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
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
Apportionment_Category_B_Program	The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
CatB_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
CatB_Text	The text description associated with the apportionment category B program.	N/A	25/A	SF 133	OMB, Agency
CatB_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
CatB_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
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.	4 - digit year Blank	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.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Program_Report_Cat._Text	The text description associated with the program report category.	N/A	25/A	SF 133	OMB, Agency

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FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Program_Report_Category	The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Report_Fiscal_Year	Fiscal year covered by report.	4 - digit year	4/A	SF 133, FMS 2108, P&F	Agency
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
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
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

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SECTION IV

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
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
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
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
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	FMS 2108	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (that is 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
Expiration_Flag	For 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. For no-year accounts, indicates the amount of canceled authority.	N - No Y - Yes	1/A	P&F	System
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.	4 - digit year Blank	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.	4 - digit year M - M account X - No year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	N - No Y - Yes	1/A	SF 133, FMS 2108, P&F	OMB, Treasury

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FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	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.	E - Expired U - Unexpired	1/A	SF 133, FMS 2108	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
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
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

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FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	C - Credit D - Debit	1/A	SF 133, FMS 2108, P&F	USSGL Board
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	Agency
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
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
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_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

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Fiscal 2009 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	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	PY Adj./3	TAFS Status/2	Def. Indef./2
1010	Fund Balance With Treasury	D	Y	E																Y	U/E	
1120	Imprest Funds	D	Y	E																Y	U	
1130	Funds Held by the Public	D	Y	E																Y	U/E	
1195	Other Monetary Assets	D	Y	E																Y	U/E	
1340	Interest Receivable	D	Y	E							Y									Y	U	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B																Y	U	
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																Y	U	
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E																Y	U	
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																Y	U	
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																Y	U	
1618	Market Adjustment - Investments	D	Y	E							Y									Y	U	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B							Y									Y	U	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E							Y									Y	U	
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E																Y	U	
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E																Y	U	
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E																Y	U	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B																Y	U	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E																Y	U	
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E																Y	U	
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E																Y	U	
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E																Y	U	
4032	Estimated Indefinite Contract Authority	D	Y	E						Y											U	

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Fiscal 2009 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	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	PY Adj./3	TAFS Status/2	Def. Indef./2	
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	
4060	Anticipated Collections From Non-Federal Sources	D	Y	E																		U	
4070	Anticipated Collections From Federal Sources	D	Y	E																		U	
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	Y	E	Y													Y				U/E	
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	Y	E	Y													Y				U/E	
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	Y	E	Y													Y				U	
4111	Debt Liquidation Appropriations	D	Y	E	Y					Y								Y		Y		U	Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E						Y								Y		Y		U	
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y					Y								Y		Y		U	Y
4115	Loan Subsidy Appropriation	D	Y	E	Y					Y								Y		Y		U	
4117	Loan Administrative Expense Appropriation	D	Y	E	Y					Y								Y		Y		U	
4118	Reestimated Loan Subsidy Appropriation	D	Y	E						Y								Y		Y		U	
4119	Other Appropriations Realized	D	Y	E	Y					Y					Y			Y		Y		U	Y
4120	Appropriations Anticipated - Indefinite	D	Y	E						Y								Y				U	
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	Y	B						Y								Y		Y		U	
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	D	Y	E						Y								Y		Y		U	
4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	D	Y	E	Y					Y								Y		Y		U	
4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	C	Y	E						Y								Y		Y		U	
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E						Y								Y		Y		U	
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	B						Y								Y		Y		U/E	Y
4126	Amounts Appropriated From Specific Invested TAFS - Receivable	D	Y	E						Y								Y		Y		U/E	Y

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Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal./2	USSGL ACCOUNT ATTRIBUTES/1																		
No.	Title		Debit Credit	Begin End/2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	PY Adj./3	TAFS Status/2
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	B													Y		Y	U/E	Y
4127	Amounts Appropriated From Specific Invested TAFS - Payable	C	Y	E													Y		Y	U/E	Y
4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	D	Y	E	Y				Y								Y		Y	U/E	Y
4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	C	Y	E					Y								Y		Y	U/E	Y
4130	Appropriation To Liquidate Contract Authority Withdrawn	C	Y	E															Y	U/E	Y
4131	Current-Year Contract Authority Realized	D	Y	E					Y								Y		Y	U	
4132	Substitution of Contract Authority	C	Y	E	Y												Y		Y	U	Y
4133	Decreases to Indefinite Contract Authority	C	Y	E													Y		Y	U/E	Y
4134	Contract Authority Withdrawn	C	Y	E															Y	U/E	Y
4135	Contract Authority Liquidated	C	Y	E	Y				Y								Y		Y	U/E	Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B													Y		Y	U/E	Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E													Y		Y	U/E	Y
4137	Transfers of Contract Authority	D	Y	B					Y		Y	Y					Y		Y	U/E	Y
4137	Transfers of Contract Authority	D	Y	E					Y		Y	Y					Y		Y	U/E	Y
4138	Appropriation To Liquidate Contract Authority	D	Y	E					Y								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
4140	Substitution of Borrowing Authority	C	Y	E	Y												Y	Y	Y	U/E	Y
4141	Current-Year Borrowing Authority Realized	D	Y	E					Y								Y	Y	Y	U	
4143	Decreases to Indefinite Borrowing Authority	C	Y	E													Y	Y	Y	U/E	Y
4144	Borrowing Authority Withdrawn	C	Y	E														Y	Y	U/E	Y
4145	Borrowing Authority Converted to Cash	C	Y	E														Y	Y	U/E	Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y												Y		Y	U/E	
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E															Y	U/E	
4148	Resources Realized From Borrowing Authority	D	Y	E															Y	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		Y	U	Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E													Y		Y	U/E	

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Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal./2	USSGL ACCOUNT ATTRIBUTES/1																		
No.	Title		Debit Credit	Begin End/2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	PY Adj./3	TAFS Status/2
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E															Y	U/E	
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E					Y								Y		Y	U	
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E					Y								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		Y	U/E	
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		Y	U/E	
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		Y	U/E	
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E					Y		Y	Y					Y		Y	U	
4170	Transfers - Current-Year Authority	D	Y	E	Y				Y		Y	Y					Y		Y	U	
4171	Nonallocation Transfers of Invested Balances - Receivable	D	Y	B					Y		Y	Y					Y		Y	U/E	
4171	Nonallocation Transfers of Invested Balances - Receivable	D	Y	E					Y		Y	Y					Y		Y	U/E	
4172	Nonallocation Transfers of Invested Balances - Payable	C	Y	B					Y		Y	Y					Y		Y	U/E	
4172	Nonallocation Transfers of Invested Balances - Payable	C	Y	E					Y		Y	Y					Y		Y	U/E	
4173	Nonallocation Transfers of Invested Balances - Transferred	D	Y	E					Y		Y	Y					Y		Y	U/E	
4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	D	Y	E	Y				Y		Y	Y					Y		Y	U	
4176	Allocation Transfers of Prior-Year Balances	D	Y	E							Y	Y							Y	U/E	
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E																U	
4190	Transfers - Prior-Year Balances	D	Y	E							Y	Y							Y	U	
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	D	Y	E							Y	Y							Y	U/E	
4192	Balance Transfers - Unexpired to Expired	D	Y	E							Y	Y							Y	U/E	
4195	Transfer of Obligated Balances	D	Y	E																U/E	

SUPPLEMENT

SECTION IV

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal./2	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End/2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	PY Adj./3	TAFS Status/2	Def. Indef./2
4199	Transfer of Expired Expenditure Transfers - Receivable	D	Y	E								Y	Y				Y		Y		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		Y		U	
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E																	U	
4221	Unfilled Customer Orders Without Advance	D	Y	B						Y							Y		Y		U/E	
4221	Unfilled Customer Orders Without Advance	D	Y	E						Y							Y		Y		U/E	
4222	Unfilled Customer Orders With Advance	D	Y	B						Y							Y		Y		U/E	
4222	Unfilled Customer Orders With Advance	D	Y	E						Y							Y		Y		U/E	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B													Y		Y		U/E	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E													Y		Y		U/E	
4230	Unfilled Customer Orders Without Advance - Transferred	D	Y	E						Y	Y	Y					Y		Y		U/E	
4231	Unfilled Customer Orders With Advance - Transferred	C	Y	E						Y							Y		Y		U/E	
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	Y	E							Y	Y					Y		Y		U/E	
4233	Reimbursements and Other Income Earned Receivable - Transferred	D	Y	E						Y	Y	Y					Y		Y		U/E	
4234	Other Federal Receivables - Transferred	D	Y	E							Y	Y					Y		Y		U/E	
4251	Reimbursements and Other Income Earned Receivable	D	Y	B						Y							Y		Y		U/E	
4251	Reimbursements and Other Income Earned Receivable	D	Y	E						Y							Y		Y		U/E	
4252	Reimbursements and Other Income Earned Collected	D	Y	E						Y							Y		Y		U/E	
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E													Y		Y		U/E	
4260	Actual Collections of "governmental-type" Fees	D	Y	E													Y		Y		U/E	
4261	Actual Collections of Business-Type Fees	D	Y	E													Y		Y		U/E	
4262	Actual Collections of Loan Principal	D	Y	E													Y		Y		U/E	
4263	Actual Collections of Loan Interest	D	Y	E													Y		Y		U/E	
4264	Actual Collections of Rent	D	Y	E													Y		Y		U/E	
4265	Actual Collections From Sale of Foreclosed Property	D	Y	E													Y		Y		U/E	

SUPPLEMENT

SECTION IV

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal./2	USSGL ACCOUNT ATTRIBUTES/1																		
No.	Title		Debit Credit	Begin End/2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	PY Adj./3	TAFS Status/2
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E													Y		Y	U/E	
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E													Y		Y	U/E	
4271	Actual Program Fund Subsidy Collected	D	Y	E													Y		Y	U/E	
4273	Interest Collected From Treasury	D	Y	E													Y		Y	U/E	
4275	Actual Collections From Liquidating Fund	D	Y	E													Y		Y	U/E	
4276	Actual Collections From Financing Fund	D	Y	E													Y		Y	U/E	
4277	Other Actual Collections - Federal	D	Y	E													Y		Y	U/E	
4283	Interest Receivable From Treasury	D	Y	B													Y		Y	U/E	
4283	Interest Receivable From Treasury	D	Y	E													Y		Y	U/E	
4285	Receivable From the Liquidating Fund	D	Y	B													Y		Y	U/E	
4285	Receivable From the Liquidating Fund	D	Y	E													Y		Y	U/E	
4286	Receivable From the Financing Fund	D	Y	B													Y		Y	U/E	
4286	Receivable From the Financing Fund	D	Y	E													Y		Y	U/E	
4287	Other Federal Receivables	D	Y	B													Y		Y	U/E	
4287	Other Federal Receivables	D	Y	E													Y		Y	U/E	
4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E													Y		Y	U	
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E																U	
4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	D	Y	E															Y	U/E	
4350	Canceled Authority	C	Y	E													Y		Y	U/E	
4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	C	Y	E													Y		Y	U/E	
4355	Cancellation of Appropriation From Unavailable Receipts	C	Y	E													Y		Y	U/E	
4356	Cancellation of Appropriation From Invested Balances	C	Y	E													Y		Y	U/E	
4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	C	Y	E													Y		Y	U/E	
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y					Y							Y		Y	U	
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y					Y							Y		Y	U	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	B	Y					Y							Y		Y	U	
4384	Temporary Reduction/Cancellation Returned by Appropriation	C	Y	E	Y					Y							Y		Y	U	
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y					Y							Y		Y	U	

SUPPLEMENT

SECTION IV

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal./2	USSGL ACCOUNT ATTRIBUTES/1																		
No.	Title		Debit Credit	Begin End/2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	PY Adj./3	TAFS Status/2
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y				Y								Y		Y	U	
4391	Adjustments to Indefinite No-Year Authority	C	Y	E					Y								Y		Y	U	
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y				Y								Y	Y	Y	U	Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y				Y								Y		Y	U/E	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B					Y								Y		Y	U	Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E					Y								Y		Y	U	Y
4395	Authority Unavailable for Obligation Pursuan to Public Law - Temporary	C	Y	E	Y				Y								Y		Y	U	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y				Y								Y		Y	U	
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y				Y								Y		Y	U	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B					Y								Y		Y	U	
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E					Y								Y		Y	U	
4399	Special and Trust Fund Refunds and Recoveries 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															Y	U	
4450	Unapportioned Authority	C	Y	E															Y	U	
4510	Apportionments	C	Y	E												Y				U	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E												Y				U	
4610	Allotments - Realized Resources	C	Y	E																U	
4620	Unobligated Funds Exempt From Apportionment	C	Y	B															Y	U	
4620	Unobligated Funds Exempt From Apportionment	C	Y	E															Y	U	
4630	Funds Not Available for Commitment/Obligation	C	Y	E																U	
4650	Allotments - Expired Authority	C	Y	B															Y	E	
4650	Allotments - Expired Authority	C	Y	E															Y	E	
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E																U	
4700	Commitments - Programs Subject to Apportionment	C	Y	E																U	

SUPPLEMENT

SECTION IV

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal./2	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End/2	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	PY Adj./3	TAFS Status/2	Def. Indef./2
4720	Commitments - Programs Exempt From Apportionment	C	Y	E																	U	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y											Y	U/E	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											Y	U/E	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B		Y	Y	Y	Y					Y				Y		Y	U/E	
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y					Y				Y		Y	U/E	
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y							Y	U/E	
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E								Y	Y							Y	U/E	
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	Y	E																Y	U/E	
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	Y	E														Y		Y	U/E	
4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											Y	U/E	
4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y					Y				Y		Y	U/E	
4901	Delivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y											Y	U/E	
4901	Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											Y	U/E	
4902	Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y	Y					Y				Y		Y	U/E	
4908	Authority Outlayed Not Yet Disbursed	C	Y	B		Y	Y	Y	Y					Y				Y		Y	U	
4908	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y	Y					Y				Y		Y	U	
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y							Y	U/E	
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	Y	E																Y	U/E	
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	D	Y	E							Y							Y		Y	U/E	
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											Y	U/E	
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y	Y					Y				Y		Y	U/E	

Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II system.

SUPPLEMENT

Section IV

Fiscal 2009 Footnotes and Additional Information for FACTS II Reporting of Detailed Financial Information

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.

2/ The shaded attributes are supplied by FACTS II.

3/ In the first quarter of fiscal 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of fiscal 2008, agencies still showed prior-year adjustments as though they were current-year activity on the SF 133 reports. Since the third quarter of fiscal 2008, prior-year adjustments are shown on SF 133 lines 1B, 12A2, and 12B2 and the FACTS II generated FMS 2108.

SUPPLEMENT

Section IV

Fiscal 2009 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

<u>Attribute</u>	<u>Domain Value</u>	<u>Domain Definition</u>	<u>Attribute</u>	<u>Domain Value</u>	<u>Domain Definition</u>
Advance_Flag	F	Advanced from Future Year	Normal_Balance_Indicator/2	C	Credit
Advance_Flag	P	Advanced in Prior Year	Normal_Balance_Indicator/2	D	Debit
Advance_Flag	X	Not Applicable			
			Prior_Year_Adjustment	B	Adjustments to prior-year reporting backdated in Treasury's Central Accounting system
Apportionment_Category	A	Category A	Prior_Year_Adjustment	P	Adjustments to prior-year reporting not backdated in Treasury's Central Accounting system.
Apportionment_Category	B	Category B	Prior_Year_Adjustment	X	Not an adjustment to prior-year reporting
Apportionment_Category	C	Exempt From Apportionment			
Authority_Type	D	Advance Appropriation	Reimbursable_Flag	D	Direct
Authority_Type	P	Appropriation	Reimbursable_Flag	R	Reimbursable
Authority_Type	B	Borrowing Authority	TAFS_Status/2	E	Expired
Authority_Type	C	Contract Authority	TAFS_Status/2	U	Unexpired
Authority_Type	R	Re-appropriation			
Authority_Type	S	Spending Authority From Offsetting Collections	Transaction_Partner	F	Federal
			Transaction_Partner	X	NonFederal
Availability_Time	A	Available in current period	Transaction_Partner	E	NonFederal Exception
Availability_Time	S	Available in subsequent period			
Begin_End_Indicator/2	B	Beginning Balance	Year_Of_Budget_Authority	BAL	Outlays from balances brought forward
Begin_End_Indicator/2	E	Ending Balance	Year_Of_Budget_Authority	NEW	Outlays from new budget authority
BEA_Category_Indicator	D	Discretionary			
BEA_Category_Indicator	M	Mandatory			
Borrowing_Source	F	Federal Financing Bank			
Borrowing_Source	P	Public			
Borrowing_Source	T	Treasury			
Debit/Credit	C	Credit			
Debit/Credit	D	Debit			
Definite_Indefinite_Flag/2	D	Definite			
Definite_Indefinite_Flag/2	I	Indefinite			
Function	DEF	National defense			
Function	NND	Non-National defense			

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2009. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (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.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

	<u>Page Number</u>
➤ SF 133: Report on Budget Execution and Budgetary Resources	V - 3
➤ FMS 2108: Yearend Closing Statement	V - 27
➤ OMB Form and Content Financial Statements ¹	
• Balance Sheet.....	V - 35
• Statement of Net Cost	V - 55
• Statement of Changes in Net Position.....	V - 59
• Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 20)	
• Statement of Custodial Activity.....	V - 67

¹ OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated June 29, 2007, states that the Statement of Financing is no longer a basic statement but rather a schedule, "Reconciliation of Net Cost of Operations to the Budget," in the notes to the financial statements. Preparers of financial statements may refer to OMB Circular No. A-136, revised July 24, 2006, for Statement of Financing guidance by accessing the OMB Web site at http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf. The USSGL TFM T/L S2 06-02, Statement of Financing crosswalk, provides guidance in preparing the OMB schedule, "Reconciliation of Net Cost of Operations to the Budget." See the USSGL Web site at http://www.fms.treas.gov/ussgl/selection_page.html.

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SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													TAFS Status/3	Addl. Info.
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit		
BUDGETARY RESOURCES																		
1	1		Unobligated balance; start of year															
1A	1		Brought forward, October 1 (+ or -)														6, 11	
1A	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			B								X	+	-	U	
1A	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable			B								X	+	-	U/E	
1A	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable			B								X	+	-	U/E	
1A	1	4136	Contract Authority To Be Liquidated by Trust Funds			B								X	+	-	U/E	
1A	1	4137	Transfers of Contract Authority			B								X	+	-	U/E	
1A	1	4139	Contract Authority Carried Forward			B									+	-	U/E	
1A	1	4149	Borrowing Authority Carried Forward			B									+	-	U/E	
1A	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances			B								X	+	-	U/E	
1A	1	4171	Nonallocation Transfers of Invested Balances - Receivable			B								X	+	-	U/E	
1A	1	4172	Nonallocation Transfers of Invested Balances - Payable			B								X	+	-	U/E	
1A	1	4201	Total Actual Resources - Collected			B									+	-	U/E	
1A	1	4221	Unfilled Customer Orders Without Advance			B											U/E	
1A	1	4222	Unfilled Customer Orders With Advance			B							F/E	X	+	-	U/E	
1A	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			B								X	+	-	U/E	
1A	1	4251	Reimbursements and Other Income Earned - Receivable			B											U/E	
1A	1	4251	Reimbursements and Other Income Earned - Receivable			B							F/E	X	+	-	U/E	
1A	1	4283	Interest Receivable From Treasury			B								X	+	-	U/E	
1A	1	4285	Receivable From the Liquidating Fund			B								X	+	-	U/E	
1A	1	4286	Receivable From the Financing Fund			B								X	+	-	U/E	
1A	1	4287	Other Federal Receivables			B								X	+	-	U/E	
1A	1	4384	Temporary Reduction/Cancellation Returned by Appropriation			B								X	+	-	U/E	
1A	1	4394	Receipts Unavailable for Obligation Upon Collection			B								X	+	-	U	
1A	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation			B								X	+	-	U	
1A	1	4398	Offsetting Collections Temporarily Precluded From Obligation			B								X	+	-	U	
1A	1	4801	Undelivered Orders - Obligations, Unpaid			B								X	+	-	U/E	
1A	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced			B								X	+	-	U/E	
1A	1	4901	Delivered Orders - Obligations, Unpaid			B								X	+	-	U/E	
1A	1	4908	Authority Outlayed Not Yet Disbursed			B								X	+	-	U	
1B	1		Adjustment to unobligated balance brought forward , October 1 (+ or -)														2, 11, 26	
1B	1	4111	Debt Liquidation Appropriations			E		###-###							B	+	-	U/E
1B	1	4112	Liquidation of Deficiency - Appropriations			E		###-###							B	+	-	U/E
1B	1	4114	Appropriated Trust or Special Fund Receipts			E		###-###							B	+	-	U/E
1B	1	4115	Loan Subsidy Appropriation			E		###-###							B	+	-	U/E
1B	1	4117	Loan Administrative Expense Appropriation			E		###-###							B	+	-	U/E
1B	1	4118	Reestimated Loan Subsidy Appropriation			E		###-###							B	+	-	U/E

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														TAFS Status/3	Addl. Info.
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit			
1B	1	4119	Other Appropriations Realized		E		###-###								B	+	-	U/E	
1B	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###								B	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###								P	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###								P	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###								B	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###								B	+	-	U/E	
1B	1	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###								P	+	-	U/E	
1B	1	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###								B	+	-	U/E	
1B	1	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###								B	+	-	U/E	
1B	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###								P	+	-	U/E	
1B	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###								B	+	-	U/E	
1B	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###								P	+	-	U/E	
1B	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###								B	+	-	U/E	
1B	1	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P	###-###								B	+	-	U/E	
1B	1	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B	###-###								B	+	-	U/E	
1B	1	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###								B	+	-	U/E	
1B	1	4130	Appropriation To Liquidate Contract Authority Withdrawn		E										B	+	-	U/E	
1B	1	4131	Current-Year Contract Authority Realized		E		###-###								P	+	-	U/E	
1B	1	4132	Substitution of Contract Authority		E										P	+	-	U/E	
1B	1	4133	Decreases to Indefinite Contract Authority		E										P	+	-	U/E	
1B	1	4134	Contract Authority Withdrawn		E										P	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	S	###-###								B	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	P	###-###								B	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	P	###-###								P	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	S	###-###								P	+	-	U/E	
1B	1	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###								P	+	-	U/E	
1B	1	4137	Transfers of Contract Authority		E		###-###								B	+	-	U/E	
1B	1	4137	Transfers of Contract Authority		E		###-###								P	+	-	U/E	
1B	1	4138	Appropriation To Liquidate Contract Authority		E		###-###								P	+	-	U/E	
1B	1	4138	Appropriation To Liquidate Contract Authority		E		###-###								B	+	-	U/E	
1B	1	4140	Substitution of Borrowing Authority		E										B	+	-	U/E	
1B	1	4141	Current-Year Borrowing Authority Realized		E		###-###								P	+	-	U/E	
1B	1	4143	Decreases to Indefinite Borrowing Authority		E										P	+	-	U/E	
1B	1	4144	Borrowing Authority Withdrawn		E										P	+	-	U/E	
1B	1	4146	Actual Repayments of Debt, Current-Year Authority		E										B	+	-	U/E	
1B	1	4147	Actual Repayments of Debt, Prior-Year Balances		E										B	+	-	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														TAFS Status/3	Addl. Info.
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit			
1B	1	4150	Reappropriations		E		###-###								B	+	-	U/E	
1B	1	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E										B	+	-	U/E	
1B	1	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E										B	+	-	U/E	
1B	1	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###								P	+	-	U/E	
1B	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###								P	+	-	U/E	
1B	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###								B	+	-	U/E	
1B	1	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###								B	+	-	U/E	
1B	1	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###								B	+	-	U/E	
1B	1	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###								P	+	-	U/E	
1B	1	4170	Transfers - Current-Year Authority		E		###-###								B	+	-	U/E	
1B	1	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###								B	+	-	U/E	
1B	1	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###								P	+	-	U/E	
1B	1	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###								B	+	-	U/E	
1B	1	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###								P	+	-	U/E	
1B	1	4173	Nonallocation Transfers of Invested Balances - Transferred		E		###-###								B	+	-	U/E	
1B	1	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E		###-###								B	+	-	U/E	
1B	1	4176	Allocation Transfers of Prior-Year Balances		E										B	+	-	U/E	
1B	1	4190	Transfers - Prior-Year Balances		E										B	+	-	U/E	
1B	1	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E										B	+	-	U/E	
1B	1	4192	Balance Transfers - Unexpired to Expired		E										B	+	-	U/E	
1B	1	4199	Transfer of Expired Expenditure Transfers - Receivable		E										P	+	-	U/E	
1B	1	4212	Liquidation of Deficiency - Offsetting Collections		E										B	+	-	U/E	
1B	1	4221	Unfilled Customer Orders Without Advance		E									F/E	B	+	-	U/E	
1B	1	4221	Unfilled Customer Orders Without Advance		E									F/E	P	+	-	U/E	
1B	1	4222	Unfilled Customer Orders With Advance		E										B	+	-	U/E	
1B	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										B	+	-	U/E	
1B	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										P	+	-	U/E	
1B	1	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E	B	+	-	U/E	
1B	1	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E	P	+	-	U/E	
1B	1	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										B	+	-	U/E	
1B	1	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										P	+	-	U/E	
1B	1	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E	B	+	-	U/E	
1B	1	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E	P	+	-	U/E	
1B	1	4234	Other Federal Receivables - Transferred		E										B	+	-	U/E	
1B	1	4234	Other Federal Receivables - Transferred		E										P	+	-	U/E	
1B	1	4251	Reimbursements and Other Income Earned - Receivable		E									F/E	B	+	-	U/E	
1B	1	4251	Reimbursements and Other Income Earned - Receivable		E									F/E	P	+	-	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													TAFS Status/3	Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit			
1B	1	4252	Reimbursements and Other Income Earned - Collected		E										B	+	-	U/E	
1B	1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										B	+	-	U/E	
1B	1	4260	Actual Collections of "governmental-type" Fees		E										B	+	-	U/E	
1B	1	4261	Actual Collections of Business-Type Fees		E										B	+	-	U/E	
1B	1	4262	Actual Collections of Loan Principal		E										B	+	-	U/E	
1B	1	4263	Actual Collections of Loan Interest		E										B	+	-	U/E	
1B	1	4264	Actual Collections of Rent		E										B	+	-	U/E	
1B	1	4265	Actual Collections From Sale of Foreclosed Property		E										B	+	-	U/E	
1B	1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E										B	+	-	U/E	
1B	1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E										B	+	-	U/E	
1B	1	4271	Actual Program Fund Subsidy Collected		E										B	+	-	U/E	
1B	1	4273	Interest Collected From Treasury		E										B	+	-	U/E	
1B	1	4275	Actual Collections From Liquidating Fund		E										B	+	-	U/E	
1B	1	4276	Actual Collections From Financing Fund		E										B	+	-	U/E	
1B	1	4277	Other Actual Collections - Federal		E										B	+	-	U/E	
1B	1	4283	Interest Receivable From Treasury		E										B	+	-	U/E	
1B	1	4283	Interest Receivable From Treasury		E										P	+	-	U/E	
1B	1	4285	Receivable From the Liquidating Fund		E										B	+	-	U/E	
1B	1	4285	Receivable From the Liquidating Fund		E										P	+	-	U/E	
1B	1	4286	Receivable From the Financing Fund		E										B	+	-	U/E	
1B	1	4286	Receivable From the Financing Fund		E										P	+	-	U/E	
1B	1	4287	Other Federal Receivables		E										B	+	-	U/E	
1B	1	4287	Other Federal Receivables		E										P	+	-	U/E	
1B	1	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E										B	+	-	U/E	
1B	1	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E										P	+	-	U/E	
1B	1	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E										P	+	-	U/E	
1B	1	4350	Canceled Authority		E										B	+	-	U/E	
1B	1	4350	Canceled Authority		E										P	+	-	U/E	
1B	1	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E										B	+	-	U/E	
1B	1	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E										P	+	-	U/E	
1B	1	4355	Cancellation of Appropriation From Unavailable Receipts		E										B	+	-	U/E	
1B	1	4355	Cancellation of Appropriation From Unavailable Receipts		E										P	+	-	U/E	
1B	1	4356	Cancellation of Appropriation From Invested Balances		E										B	+	-	U/E	
1B	1	4356	Cancellation of Appropriation From Invested Balances		E										P	+	-	U/E	
1B	1	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E										P	+	-	U/E	
1B	1	4382	Temporary Reduction - New Budget Authority		E		###-###								P	+	-	U/E	
1B	1	4383	Temporary Reduction - Prior-Year Balances		E		###-###								P	+	-	U/E	
1B	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P	###-###								P	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit				
1B	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D	###-###									P	+	-	U/E	
1B	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###									P	+	-	U/E	
1B	1	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###									B	+	-	U/E	
1B	1	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###									B	+	-	U/E	
1B	1	4391	Adjustments to Indefinite No-Year Authority		E		###-###									B	+	-	U/E	
1B	1	4392	Permanent Reduction - New Budget Authority		E		###-###									B	+	-	U/E	
1B	1	4393	Permanent Reduction - Prior-Year Balances		E		###-###									B	+	-	U/E	
1B	1	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###									B	+	-	U/E	
1B	1	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###									P	+	-	U/E	
1B	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###									B	+	-	U/E	
1B	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###									P	+	-	U/E	
1B	1	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###									B	+	-	U/E	
1B	1	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###									P	+	-	U/E	
1B	1	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###									B	+	-	U/E	
1B	1	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###									P	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E											B	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E											P	+	-	U/E	
1B	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E											B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											P	+	-	U/E	
1B	1	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											B	+	-	U/E	
1B	1	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											P	+	-	U/E	
1B	1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E											B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											P	+	-	U/E	
1B	1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E											B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E											B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E											P	+	-	U/E	
1B	1	4902	Delivered Orders - Obligations, Paid		E											B	+	-	U/E	
1B	1	4908	Authority Outlayed Not Yet Disbursed		E											B	+	-	U/E	
1B	1	4931	Delivered Orders - Obligations Transferred, Unpaid		E											P	+	-	U/E	
1B	1	4931	Delivered Orders - Obligations Transferred, Unpaid		E											B	+	-	U/E	
1B	1	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											B	+	-	U/E	
1B	1	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											P	+	-	U/E	

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3		
1B	1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E										B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										P	+	-	U/E	
1B	1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										B	+	-	U/E	
2	2	Recoveries of prior year unpaid obligations:																	
2A	N/A	Actual																	
2A	2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										X	+	-	U/E	
2A	2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										X	+	-	U/E	
2B	N/A	Anticipated																	
2B	2	4310	Anticipated Recoveries of Prior-Year Obligations		E											+	-	U	5
3	3	Budget authority:																	
3A	3A	Appropriation:																	
3A1	N/A	Actual																	
3A1	3A	4111	Debt Liquidation Appropriations		E		###-###								X	+	-	U	
3A1	3A	4112	Liquidation of Deficiency - Appropriations		E		###-###								X	+	-	U	
3A1	3A	4114	Appropriated Trust or Special Fund Receipts		E		###-###								X	+	-	U	
3A1	3A	4115	Loan Subsidy Appropriation		E		###-###								X	+	-	U	
3A1	3A	4117	Loan Administrative Expense Appropriation		E		###-###								X	+	-	U	
3A1	3A	4118	Reestimated Loan Subsidy Appropriation		E		###-###								X	+	-	U	
3A1	3A	4119	Other Appropriations Realized		E		###-###								X	+	-	U	
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###								X	+	-	U	4
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		###-###								X	-	+	U	4
3A1	3A	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###								X	+	-	U/E	
3A1	3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###								X	+	-	U	
3A1	3A	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###								X	+	-	U	
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###								X	+	-	U/E	4
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B		###-###								X	-	+	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###								X	+	-	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B		###-###								X	-	+	U/E	4
3A1	3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P	###-###								X	+	-	U/E	
3A1	3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###								X	+	-	U/E	
3A1	3A	4138	Appropriation To Liquidate Contract Authority		E		###-###								X	+	-	U/E	
3A1	3A	4150	Reappropriations		E		###-###								X	+	-	U	

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				USSGL Account Attributes/1														
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3	Addl. Info.
3A1	3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###							X	+	-	U	
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P	###-###							X	+	-	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D	###-###							X	+	-	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P	###-###							X	-	+	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D	###-###							X	-	+	U	4
3A1	3A	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###							X	+	-	U	
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###							X	+	-	U	4
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		B		###-###							X	-	+	U	4
3A2	N/A	Anticipated																
3A2	3A	4120	Appropriations Anticipated - Indefinite		E		###-###								+	-	U	5
3B	3B	Borrowing authority																
3B	3B	4042	Estimated Indefinite Borrowing Authority		E		###-###								+	-	U	5
3B	3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B	###-###							X	+	-	U	
3B	3B	4141	Current-Year Borrowing Authority Realized		E		###-###							X	+	-	U	
3C	3C	Contract authority																
3C	3C	4032	Estimated Indefinite Contract Authority		E		###-###								+	-	U	5
3C	3C	4131	Current-Year Contract Authority Realized		E		###-###							X	+	-	U	
3D	3D	Spending authority from offsetting collections (gross):																
3D1	3D1	Earned																
3D1a	3D1a	Collected																
3D1a	3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E									X	+	-	U/E	
3D1a	3D1a	4252	Reimbursements and Other Income Earned - Collected		E									X	+	-	U/E	
3D1a	3D1a	4260	Actual Collections of "governmental-type" Fees		E									X	+	-	U/E	
3D1a	3D1a	4261	Actual Collections of Business-Type Fees		E									X	+	-	U/E	
3D1a	3D1a	4262	Actual Collections of Loan Principal		E									X	+	-	U/E	
3D1a	3D1a	4263	Actual Collections of Loan Interest		E									X	+	-	U/E	
3D1a	3D1a	4264	Actual Collections of Rent		E									X	+	-	U/E	
3D1a	3D1a	4265	Actual Collections From Sale of Foreclosed Property		E									X	+	-	U/E	
3D1a	3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									X	+	-	U/E	
3D1a	3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									X	+	-	U/E	
3D1a	3D1a	4271	Actual Program Fund Subsidy Collected		E									X	+	-	U/E	
3D1a	3D1a	4273	Interest Collected From Treasury		E									X	+	-	U/E	
3D1a	3D1a	4275	Actual Collections From Liquidating Fund		E									X	+	-	U/E	
3D1a	3D1a	4276	Actual Collections From Financing Fund		E									X	+	-	U/E	
3D1a	3D1a	4277	Other Actual Collections - Federal		E									X	+	-	U/E	

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3		
3D1a	3D1a	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E										X	+	-	U	
3D1a	3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E										X	+	-	U/E	
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E										X	+	-	U/E	
3D1b	3D1b		Change in receivables from Federal sources																
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		E								F/E		X	+	-	U/E	4
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		B								F/E		X	-	+	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		E										X	+	-	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		B										X	-	+	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		E										X	+	-	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		B										X	-	+	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		E										X	+	-	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		B										X	-	+	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		E										X	+	-	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		B										X	-	+	U/E	4
3D2	3D2		Change in unfilled customer orders (+ or -):																
3D2a	3D2a		Advance received																
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		E										X	+	-	U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		B										X	-	+	U/E	4
3D2b	3D2b		Without advance from Federal sources																
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		E								F/E		X	+	-	U/E	4
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		B								F/E		X	-	+	U/E	4
3D3	3D3		Anticipated for rest of year																
3D3	3D3	4060	Anticipated Collections From Non-Federal Sources	D	E											+	-	U	5
3D3	3D3	4070	Anticipated Collections From Federal Sources	D	E											+	-	U	5
3D3	3D3	4210	Anticipated Reimbursements and Other Income	D	E											+	-	U	5
3D4	3D4		Previously unavailable																
3D4	3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###								X	+	-	U	
3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###								X	+	-	U	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###								X	+	-	U	4
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S	###-###								X	-	+	U	4
3D5	3D5		Expenditure transfers from trust funds:																14

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit				
3D5a	N/A	Collected																		
3D5a	3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E											X	+	-	U/E	
3D5b	N/A	Change in receivables from trust funds																		
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											X	+	-	U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B											X	-	+	U/E	4
3D5c	N/A	Anticipated																		
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E												+	-	U	5
N/A	3E	Subtotal																		
N/A	3E	Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)																		
4	4	Nonexpenditure transfers, net:																		
4A	N/A	Actual transfers, budget authority (+ or -)																		
4A	4	4137	Transfers of Contract Authority		E		###-###									X	+	-	U/E	4
4A	4	4137	Transfers of Contract Authority		B		###-###									X	-	+	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###									X	+	-	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		###-###									X	-	+	U/E	4
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###									X	+	-	U/E	
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###									X	+	-	U	
4A	4	4170	Transfers - Current-Year Authority		E		###-###									X	+	-	U	
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###									X	+	-	U/E	4
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		B		###-###									X	-	+	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###									X	+	-	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		B		###-###									X	-	+	U/E	4
4A	4	4173	Nonallocation Transfers of Invested Balances - Transferred		E		###-###									X	+	-	U/E	
4A	4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E		###-###									X	+	-	U	
4B	N/A	Anticipated transfers, budget authority (+ or -)																		
4B	4	4160	Anticipated Transfers - Current-Year Authority		E		###-###										+	-	U	5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###										+	-	U	5
4C	N/A	Actual transfers, unobligated balances (+ or -)																		
4C	4	4176	Allocation Transfers of Prior-Year Balances		E											X	+	-	U/E	
4C	4	4190	Transfers - Prior-Year Balances		E											X	+	-	U	
4C	4	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E											X	+	-	U/E	
4C	4	4192	Balance Transfers - Unexpired to Expired		E											X	+	-	U/E	
4C	4	4199	Transfer of Expired Expenditure Transfers - Receivable		E											X	+	-	U/E	

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													TAFS Status/3	Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit					
4C	4	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E											X	+	-	U/E		
4D	N/A	Anticipated transfers, unobligated balances (+ or -)																			
4D	4	4180	Anticipated Transfers - Prior-Year Balances		E												+	-	U	5	
5	5	Temporarily not available pursuant to Public Law (-)																			
5	5	4382	Temporary Reduction - New Budget Authority		E		###-###									X	+	-	U		
5	5	4383	Temporary Reduction - Prior-Year Balances		E		###-###									X	+	-	U		
5	5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###									X	+	-	U		
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###									X	+	-	U		
5	5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E		###-###										+	-	U	5	
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###									X	+	-	U	4	
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		###-###									X	-	+	U	4	
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###									X	+	-	U	4	
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		###-###									X	-	+	U	4	
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###									X	+	-	U		
6	6	Permanently not available:																			16
6A	N/A	Cancellations of expired and no-year accounts (-)																			
6A	6	4350	Canceled Authority		E											X	+	-	U/E		
6A	6	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E											X	+	-	U/E		
6A	6	4355	Cancellation of Appropriation From Unavailable Receipts		E											X	+	-	U/E		
6A	6	4356	Cancellation of Appropriation From Invested Balances		E											X	+	-	U/E		
6A	6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E											X	+	-	U/E		
6B	N/A	Enacted reductions (-)																			
6B	6	4392	Permanent Reduction - New Budget Authority		E		###-###									X	+	-	U		
6B	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###									X	+	-	U/E		
6C	N/A	Capital transfers and redemption of debt (-)																			
6C	6	4146	Actual Repayments of Debt, Current-Year Authority		E											X	+	-	U/E		
6C	6	4147	Actual Repayments of Debt, Prior-Year Balances		E											X	+	-	U/E		
6C	6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E											X	+	-	U/E		
6C	6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E											X	+	-	U/E		
6D	N/A	Other authority withdrawn (-)																			

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													TAFS Status/3	Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit				
6D	6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E										X	+	-	U/E		
6D	6	4132	Substitution of Contract Authority		E										X	+	-	U		
6D	6	4133	Decreases to Indefinite Contract Authority		E										X	+	-	U/E		
6D	6	4134	Contract Authority Withdrawn		E										X	+	-	U/E		
6D	6	4135	Contract Authority Liquidated		E	S									X	+	-	U/E		
6D	6	4140	Substitution of Borrowing Authority		E										X	+	-	U/E		
6D	6	4143	Decreases to Indefinite Borrowing Authority		E										X	+	-	U/E		
6D	6	4144	Borrowing Authority Withdrawn		E										X	+	-	U/E		
6D	6	4391	Adjustments to Indefinite No-Year Authority	C	E										X	+	-	U		
6E	N/A	Pursuant to Public Law__ (-)																		
6E	6	4135	Contract Authority Liquidated		E	P	###-###								X	+	-	U/E		
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###								X	+	-	U/E	4	
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		B		###-###								X	-	+	U/E	4	
6F	N/A	Anticipated rest of year (-)																		
6F	6	4034	Anticipated Adjustments to Contract Authority		E											+	-	U	5	
6F	6	4044	Anticipated Reductions to Borrowing Authority		E											+	-	U	5	
6F	6	4047	Anticipated Transfers to the General Fund of the Treasury		E											+	-	U	5	
7	7	Total budgetary resources																		
STATUS OF BUDGETARY RESOURCES																				
8	8	Obligations incurred:																		
8A	8A	Direct:																		17
8A1	N/A	Category A (sometimes includes program categories)																		
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		E			A	###						X	-	+	U/E	4	
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		B			A	###						X	+	-	U/E	4	
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###						X	-	+	U/E	4	
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###						X	+	-	U/E	4	
8A1	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###						X	-	+	U/E		
8A1	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###						X	-	+	U/E		
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		E			A	###						X	-	+	U/E	4	
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		B			A	###						X	+	-	U/E	4	
8A1	8A	4902	Delivered Orders - Obligations, Paid		E			A	###						X	-	+	U/E		
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		E			A	###						X	-	+	U	4	
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		B			A	###						X	+	-	U	4	
8A1	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###						X	-	+	U/E		
8A1	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###						X	-	+	U/E		

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3			
8A2	N/A	Category B (program 1), (program 2)program category 1), (program 3)program category 2)																		
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###	D				X	-	+	U/E	4	
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###	D				X	+	-	U/E	4	
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	D				X	-	+	U/E	4	
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###	D				X	+	-	U/E	4	
8A2	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###	D				X	-	+	U/E		
8A2	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	D				X	-	+	U/E		
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	D				X	-	+	U/E	4	
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	D				X	+	-	U/E	4	
8A2	8A	4902	Delivered Orders - Obligations, Paid		E			B	###	###	D				X	-	+	U/E		
8A2	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	D				X	-	+	U/E		
8A2	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	D				X	-	+	U/E		
8A3	N/A	Exempt from apportionment																		
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		E			C			D				X	-	+	U/E	4	
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		B			C			D				X	+	-	U/E	4	
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D				X	-	+	U/E	4	
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			D				X	+	-	U/E	4	
8A3	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			D				X	-	+	U/E		
8A3	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D				X	-	+	U/E		
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		E			C			D				X	-	+	U/E	4	
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		B			C			D				X	+	-	U/E	4	
8A3	8A	4902	Delivered Orders - Obligations, Paid		E			C			D				X	-	+	U/E		
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		E			C			D				X	-	+	U	4	
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		B			C			D				X	+	-	U	4	
8A3	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			D				X	-	+	U/E		
8A3	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			D				X	-	+	U/E		
8B	8B	Reimbursable:																	18	
8B1	N/A	Category A (sometimes includes program categories)																		
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		E			A	###		R				X	-	+	U/E	4	
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		B			A	###		R				X	+	-	U/E	4	
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R				X	-	+	U/E	4	
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###		R				X	+	-	U/E	4	
8B1	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###		R				X	-	+	U/E		
8B1	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R				X	-	+	U/E		
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		E			A	###		R				X	-	+	U/E	4	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														Addl. Info.
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3	
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		B			A	###		R			X	+	-	U/E	4
8B1	8B	4902	Delivered Orders - Obligations, Paid		E			A	###		R			X	-	+	U/E	
8B1	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###		R			X	-	+	U/E	
8B1	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###		R			X	-	+	U/E	
8B2	N/A	Category B (program 1), (program 2)program category 1), (program 3)program category 2)																
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###	R			X	-	+	U/E	4
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###	R			X	+	-	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	R			X	-	+	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###	R			X	+	-	U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###	R			X	-	+	U/E	
8B2	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	R			X	-	+	U/E	
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	R			X	-	+	U/E	4
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	R			X	+	-	U/E	4
8B2	8B	4902	Delivered Orders - Obligations, Paid		E			B	###	###	R			X	-	+	U/E	
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	R			X	-	+	U/E	
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	R			X	-	+	U/E	
8B3	N/A	Exempt from apportionment																
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		E			C			R			X	-	+	U/E	4
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		B			C			R			X	+	-	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R			X	-	+	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			R			X	+	-	U/E	4
8B3	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			R			X	-	+	U/E	
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R			X	-	+	U/E	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		E			C			R			X	-	+	U/E	4
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		B			C			R			X	+	-	U/E	4
8B3	8B	4902	Delivered Orders - Obligations, Paid		E			C			R			X	-	+	U/E	
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		E			C			R			X	-	+	U	4
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		B			C			R			X	+	-	U	4
8B3	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			R			X	-	+	U/E	
8B3	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			R			X	-	+	U/E	
N/A	8C	Subtotal (+8A+8B)																
9	9	Unobligated balance:																
9A	9A	Apportioned:																
9A1	N/A	Balance, currently available																
9A1	9A	4510	Apportionments		E							A			-	+	U	

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														Addl. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3				
9A1	9A	4610	Allotments - Realized Resources		E												-	+	U		
9A1	9A	4700	Commitments - Programs Subject to Apportionment		E												-	+	U		
9A2	N/A	Apportioned for subsequent periods																			
9A2	9A	4510	Apportionments		E								S				-	+	U		
9A2	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E								S				-	+	U	5	
9A3	9A	Anticipated (+ or -)																			
9A3	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E								A				-	+	U	5	
9B	9B	Exempt from apportionment:																		20	
9B1	N/A	Balance, currently available																			
9B1	9B	4620	Unobligated Funds Exempt From Apportionment		E												-	+	U		
9B1	9B	4720	Commitments - Programs Exempt From Apportionment		E												-	+	U		
9B2	N/A	Anticipated (+ or -)																			
9B2	9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E												-	+	U	5	
N/A	9C	Subtotal (+9A + 9B)																			25
10	10	Unobligated balance not available:																			21
10A	N/A	Deferred																			
10A	10	4430	Unapportioned Authority - OMB Deferral		E												-	+	U		
10B	N/A	Withheld pending rescission																			
10B	10	4420	Unapportioned Authority - Pending Rescission		E												-	+	U		
10C	N/A	Other																			
10C	10	4060	Anticipated Collections From Non-Federal Sources	C	E												-	+	U	5	
10C	10	4070	Anticipated Collections From Federal Sources	C	E												-	+	U	5	
10C	10	4210	Anticipated Reimbursements and Other Income	C	E												-	+	U	5	
10C	10	4310	Anticipated Recoveries of Prior-Year Obligations	C	E												-	+	U	5	
10C	10	4450	Unapportioned Authority		E												-	+	U		
10C	10	4630	Funds Not Available for Commitment/Obligation		E												-	+	U		
10C	10	4650	Allotments - Expired Authority		E												-	+	E		
11	11	Total status of budgetary resources																			
CHANGE IN OBLIGATED BALANCES																					

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													TAFS Status/3	Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit			
12	12		Obligated balance, net; start of year:																
12A	12A		Unpaid obligations, start of year:																22
12A1	12A		Unpaid obligations, brought forward, October 1 (+)																22
12A1	12A	4801	Undelivered Orders - Obligations, Unpaid			B									X	-	+	U/E	
12A1	12A	4901	Delivered Orders - Obligations, Unpaid			B									X	-	+	U/E	
12A2	12A		Adjustment to unpaid obligations, brought forward, October 1 (+ or -)																2, 22, 26
12A2	12A	4801	Undelivered Orders - Obligations, Unpaid			E									P	-	+	U/E	
12A2	12A	4801	Undelivered Orders - Obligations, Unpaid			E									B	-	+	U/E	
12A2	12A	4831	Undelivered Orders - Obligations Transferred, Unpaid			E									P	-	+	U/E	
12A2	12A	4831	Undelivered Orders - Obligations Transferred, Unpaid			E									B	-	+	U/E	
12A2	12A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			E									P	-	+	U/E	
12A2	12A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			E									B	-	+	U/E	
12A2	12A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			E									P	-	+	U/E	
12A2	12A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			E									B	-	+	U/E	
12A2	12A	4901	Delivered Orders - Obligations, Unpaid			E									P	-	+	U/E	
12A2	12A	4901	Delivered Orders - Obligations, Unpaid			E									B	-	+	U/E	
12A2	12A	4931	Delivered Orders - Obligations Transferred, Unpaid			E									B	-	+	U/E	
12A2	12A	4931	Delivered Orders - Obligations Transferred, Unpaid			E									P	-	+	U/E	
12A2	12A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			E									P	-	+	U/E	
12A2	12A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			E									B	-	+	U/E	
12A2	12A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			E									P	-	+	U/E	
12A2	12A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			E									B	-	+	U/E	
12B	12B		Uncollected customer payments from Federal sources, start of year:																23
12B1	12B		Uncollected customer payments from Federal sources, brought forward, October 1 (-)																23
12B1	12B	4221	Unfilled Customer Orders Without Advance			B									F/E	X	-	+	U/E
12B1	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			B										X	-	+	U/E
12B1	12B	4251	Reimbursements and Other Income Earned - Receivable			B									F/E	X	-	+	U/E
12B1	12B	4283	Interest Receivable From Treasury			B										X	-	+	U/E
12B1	12B	4285	Receivable From the Liquidating Fund			B										X	-	+	U/E
12B1	12B	4286	Receivable From the Financing Fund			B										X	-	+	U/E
12B1	12B	4287	Other Federal Receivables			B										X	-	+	U/E
12B2	12B		Adjustment to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)																2, 23, 26
12B2	12B	4199	Transfer of Expired Expenditure Transfers - Receivable			E									P	-	+	U/E	

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3		
12B2	12B	4199	Transfer of Expired Expenditure Transfers - Receivable		E										B	-	+	U/E	
12B2	12B	4221	Unfilled Customer Orders Without Advance		E									F/E	P	-	+	U/E	
12B2	12B	4221	Unfilled Customer Orders Without Advance		E									F/E	B	-	+	U/E	
12B2	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										P	-	+	U/E	
12B2	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										B	-	+	U/E	
12B2	12B	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E	P	-	+	U/E	
12B2	12B	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E	B	-	+	U/E	
12B2	12B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										P	-	+	U/E	
12B2	12B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										B	-	+	U/E	
12B2	12B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E	P	-	+	U/E	
12B2	12B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E	B	-	+	U/E	
12B2	12B	4234	Other Federal Receivables - Transferred		E										P	-	+	U/E	
12B2	12B	4234	Other Federal Receivables - Transferred		E										B	-	+	U/E	
12B2	12B	4251	Reimbursements and Other Income Earned - Receivable		E									F/E	P	-	+	U/E	
12B2	12B	4251	Reimbursements and Other Income Earned - Receivable		E									F/E	B	-	+	U/E	
12B2	12B	4283	Interest Receivable From Treasury		E										P	-	+	U/E	
12B2	12B	4283	Interest Receivable From Treasury		E										B	-	+	U/E	
12B2	12B	4285	Receivable From the Liquidating Fund		E										P	-	+	U/E	
12B2	12B	4285	Receivable From the Liquidating Fund		E										B	-	+	U/E	
12B2	12B	4286	Receivable From the Financing Fund		E										P	-	+	U/E	
12B2	12B	4286	Receivable From the Financing Fund		E										B	-	+	U/E	
12B2	12B	4287	Other Federal Receivables		E										P	-	+	U/E	
12B2	12B	4287	Other Federal Receivables		E										B	-	+	U/E	
N/A	12C	Total, unpaid obligated balance, brought forward, net (+12A-12B)																25	
13	13	Obligations incurred (+)																	
13	13	4801	Undelivered Orders - Obligations, Unpaid		E										X	-	+	U/E	4
13	13	4801	Undelivered Orders - Obligations, Unpaid		B										X	+	-	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										X	-	+	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										X	+	-	U/E	4
13	13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E										X	-	+	U/E	
13	13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										X	-	+	U/E	
13	13	4901	Delivered Orders - Obligations, Unpaid		E										X	-	+	U/E	4
13	13	4901	Delivered Orders - Obligations, Unpaid		B										X	+	-	U/E	4
13	13	4902	Delivered Orders - Obligations, Paid		E										X	-	+	U/E	
13	13	4908	Authority Outlayed Not Yet Disbursed		E										X	-	+	U	4
13	13	4908	Authority Outlayed Not Yet Disbursed		B										X	+	-	U	4
13	13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										X	-	+	U/E	

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

				USSGL Account Attributes/1															
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3	Addl. Info.	
13	13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									X	-	+	U/E		
14	14	Gross outlays (-)																	
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									X	+	-	U/E	4	
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									X	-	+	U/E	4	
14	14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									X	+	-	U/E		
14	14	4902	Delivered Orders - Obligations, Paid		E									X	+	-	U/E		
14	14	4908	Authority Outlaid Not Yet Disbursed		E									X	+	-	U	4	
14	14	4908	Authority Outlaid Not Yet Disbursed		B									X	-	+	U	4	
14	14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									X	+	-	U/E		
15	15	Obligated balance transfers, net:																	
15A	15A	A. Actual transfers, unpaid obligations (+ or -)																	
15A	15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									X	-	+	U/E		
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									X	-	+	U/E		
15B	15B	B. Actual transfers, uncollected customer payments from Federal sources (+ or -)																	
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									X	-	+	U/E		
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	X	-	+	U/E		
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									X	-	+	U/E		
15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	X	-	+	U/E		
15B	15B	4234	Other Federal Receivables - Transferred		E									X	-	+	U/E		
N/A	15C	Total unpaid obligated balance transferred, net (+15A+15B)																	25
16	16	Recoveries of prior-year unpaid obligations, actual (-)																	
16	16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									X	-	+	U/E		
16	16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									X	-	+	U/E		
17	17	Change in uncollected customer payments from Federal sources																	
17	17	4221	Unfilled Customer Orders Without Advance		E								F/E	X	-	+	U/E	4	
17	17	4221	Unfilled Customer Orders Without Advance		B								F/E	X	+	-	U/E	4	
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									X	-	+	U/E	4	
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									X	+	-	U/E	4	
17	17	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	X	-	+	U/E	4	
17	17	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	X	+	-	U/E	4	
17	17	4283	Interest Receivable From Treasury		E									X	-	+	U/E	4	
17	17	4283	Interest Receivable From Treasury		B									X	+	-	U/E	4	

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														Addl. Info.	
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3		
17	17	4285	Receivable From the Liquidating Fund		E										X	-	+	U/E	4
17	17	4285	Receivable From the Liquidating Fund		B										X	+	-	U/E	4
17	17	4286	Receivable From the Financing Fund		E										X	-	+	U/E	4
17	17	4286	Receivable From the Financing Fund		B										X	+	-	U/E	4
17	17	4287	Other Federal Receivables		E										X	-	+	U/E	4
17	17	4287	Other Federal Receivables		B										X	+	-	U/E	4
18	18	Obligated balance, net, end of period:																	
18A	18A	Unpaid obligations (+)																	
18A	18A	4801	Undelivered Orders - Obligations, Unpaid		E											-	+	U/E	
18A	18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E											-	+	U/E	
18A	18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E											-	+	U/E	
18A	18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											-	+	U/E	
18A	18A	4901	Delivered Orders - Obligations, Unpaid		E											-	+	U/E	
18A	18A	4931	Delivered Orders - Obligations Transferred, Unpaid		E											-	+	U/E	
18A	18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E											-	+	U/E	
18A	18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E											-	+	U/E	
18B	18B	Uncollected customer payments from Federal sources (-)																	
18B	18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E											-	+	U/E	
18B	18B	4221	Unfilled Customer Orders Without Advance		E								F/E			-	+	U/E	
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											-	+	U/E	
18B	18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E			-	+	U/E	
18B	18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											-	+	U/E	
18B	18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E			-	+	U/E	
18B	18B	4234	Other Federal Receivables - Transferred		E											-	+	U/E	
18B	18B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E			-	+	U/E	
18B	18B	4283	Interest Receivable From Treasury		E											-	+	U/E	
18B	18B	4285	Receivable From the Liquidating Fund		E											-	+	U/E	
18B	18B	4286	Receivable From the Financing Fund		E											-	+	U/E	
18B	18B	4287	Other Federal Receivables		E											-	+	U/E	
N/A	18C	Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.																	25
NET OUTLAYS																			
19	19	Net Outlays:																	
19A	19A	Gross outlays (+)																	
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										X	-	+	U/E	4

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														Addl. Info.		
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3			
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											X	+	-	U/E	4
19A	19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E											X	-	+	U/E	
19A	19A	4902	Delivered Orders - Obligations, Paid		E											X	-	+	U/E	
19A	19A	4908	Authority Outlayed Not Yet Disbursed		E											X	-	+	U	4
19A	19A	4908	Authority Outlayed Not Yet Disbursed		B											X	+	-	U	4
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E											X	-	+	U/E	
19B	19B	Offsetting collections (-)																		
19B	19B	4212	Liquidation of Deficiency - Offsetting Collections		E											X	-	+	U/E	
19B	19B	4222	Unfilled Customer Orders With Advance		E											X	-	+	U/E	4
19B	19B	4222	Unfilled Customer Orders With Advance		B											X	+	-	U/E	4
19B	19B	4252	Reimbursements and Other Income Earned - Collected		E											X	-	+	U/E	
19B	19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E											X	-	+	U/E	
19B	19B	4260	Actual Collections of "governmental-type" Fees		E											X	-	+	U/E	
19B	19B	4261	Actual Collections of Business-Type Fees		E											X	-	+	U/E	
19B	19B	4262	Actual Collections of Loan Principal		E											X	-	+	U/E	
19B	19B	4263	Actual Collections of Loan Interest		E											X	-	+	U/E	
19B	19B	4264	Actual Collections of Rent		E											X	-	+	U/E	
19B	19B	4265	Actual Collections From Sale of Foreclosed Property		E											X	-	+	U/E	
19B	19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E											X	-	+	U/E	
19B	19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E											X	-	+	U/E	
19B	19B	4271	Actual Program Fund Subsidy Collected		E											X	-	+	U/E	
19B	19B	4273	Interest Collected From Treasury		E											X	-	+	U/E	
19B	19B	4275	Actual Collections From Liquidating Fund		E											X	-	+	U/E	
19B	19B	4276	Actual Collections From Financing Fund		E											X	-	+	U/E	
19B	19B	4277	Other Actual Collections - Federal		E											X	-	+	U/E	
19B	19B	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E											X	-	+	U	
19B	19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E											X	-	+	U/E	
19B	19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E											X	-	+	U/E	
N/A	19C	Less: Distributed offsetting receipts																		25
N/A	19C	1010	Fund Balance With Treasury		E												-	+		8,9
N/A	19C	1010	Fund Balance With Treasury		B												+	-		8,9
N/A	19C	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		B												+	-		27
N/A	19C	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		E												-	+		27
N/A	19C	5100	Revenue From Goods Sold		E												+	-		9
N/A	19C	5109	Contra Revenue for Goods Sold		E												+	-		9
N/A	19C	5200	Revenue From Services Provided		E												+	-		9

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2009 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													Add. Info.			
				Debit/Credit	Begin/End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Prior-Year Adj. /24	Debit	Credit		TAFS Status/3		
N/A	19C	5893	Tax Revenue Refunds - Unemployment		E												+	-		9
N/A	19C	5894	Tax Revenue Refunds - Excise		E												+	-		9
N/A	19C	5895	Tax Revenue Refunds - Estate and Gift		E												+	-		9
N/A	19C	5896	Tax Revenue Refunds - Customs		E												+	-		9
N/A	19C	5900	Other Revenue		E												+	-		9
N/A	19C	5909	Contra Revenue for Other Revenue		E												+	-		9
N/A	19C	7111	Gains on Disposition of Investments		E												-	+		27
N/A	19D	Net outlays (+19A-19B-19C)																		25

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ Use USSGL account attribute domains as provided in USSGL Section IV.

2/ This is a crosswalk from the USSGL to the Report on Budget Execution and Budgetary Resources (SF 133). The SF 133 crosswalk is in compliance with the Office of Management and Budget (OMB) Circular No. A-11, Preparing, Submitting, and Executing the Budget. The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

There are three major conceptual differences between the SF 133 and the SBR.

A. The SBR is prepared on an agency-wide basis, whereas the SF 133 is prepared by Treasury Appropriation Fund Symbol (TAFS.)

B. The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

C. The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

Information on the SBR should be consistent with budget execution information on the SF 133.

When preparing the SBR be aware that both material and immaterial amounts can be properly included on the SF 133 adjustment lines 1B, 12A2, and 12B2. Each agency must determine how adjustment amounts should be included on the SBR.

The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

3/ The shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Anticipated amounts should be zero for the yearend preclosing trial balance.

6/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ For yearend reporting of expiring TAFSI accounts, obligations incurred must equal unfilled customer orders.

8/ Use USSGL account 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL account 1010 to complete this line.

9/ The SBR is an agency-wide report. Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.

10/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

11/ SF 133 line numbers 1A and 1B are presented as line 1 of the SBR.

12/ SF 133 line numbers 2A and 2B are rolled up to line 2 of the SBR.

13/ SF 133 line numbers 3A1 and 3A2 are rolled up to line 3A of the SBR.

14/ SF 133 line numbers 3D5a, 3D5b, and 3D5c are rolled up to line 3D5 of the SBR.

15/ SF 133 line numbers 4A, 4B, 4C, and 4D are rolled up to line 4 of the SBR.

16/ SF 133 line numbers 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

17/ SF 133 line numbers 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

18/ SF 133 line numbers 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

19/ SF 133 line numbers 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.

20/ SF 133 line numbers 9B1 and 9B2 are rolled up to line 9B of the SBR.

21/ SF 133 line numbers 10A, 10B, and 10C are rolled up to line 10 of the SBR.

22/ SF 133 lines 12A1 and 12A2 are presented as line 12A of the SBR.

23/ SF 133 lines 12B1 and 12B2 are presented as line 12B of the SBR.

24/The Prior-Year Adjustment attribute is not applicable to the SBR.

25/ SBR lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not included in the SF 133.

26/ In the first quarter of fiscal 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of fiscal 2008, agencies still showed prior-year adjustments as though they were current-year activity on the SF 133 reports. Since the third quarter of fiscal 2008, prior-year adjustments are shown on SF 133 lines 1B, 12A2, and 12B2.

27/ To the extent it is related to liquidations only.

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SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2009 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	PY Adj./8	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				B/P/X	
4		4391	Adjustments to Indefinite No-Year Authority	E				B/X	
5			Postclosing Unexpended Balance						
5		1010	Fund Balance With Treasury	E				B/X	
6			Other Authorizations						
For Treasury Appropriation Fund Symbols With Unrealized Discounts:									
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				B/P/X	2, 3
For Treasury Appropriation Fund Symbols With Imprest Funds:									
6	921	1120	Imprest Funds	E				B/X	2
6	921	1130	Funds Held by the Public	E				B/X	2
For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:									
6	931	1340	Interest Receivable	E				B/P/X	4, 5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				B/P/X	2
For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:									
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2
For Treasury Appropriation Fund Symbols With Investments in Agency Securities:									
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	B/P/X	2, 3
For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY									
6	973	1618	Market Adjustment - Investments	E				B/P/X	2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	B/P/X	2, 3

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2009 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	PY Adj./8	Addl. Info.
1			Treasury Appropriation Fund Symbol						
2			Balance of Borrowing Authority - Treasury Supplied						
3			Increases and Rescissions						
3	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
4			Borrowings						
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
4	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
5		N/A							
			CALC (2 +/- 3 - 4) Also Equals:						
6			Balance						
6	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2009 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	PY Adj./8	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		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	Adjustments								
5	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
5	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		P/X	2
5	962	4143	Decreases to Indefinite Borrowing Authority	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		P/X	2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2009 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	PY Adj./8	Add. 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				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
CALC (2 + 3 - 4 +/- 5) Also Equals:									
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2009 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	PY Adj./8	Add. 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				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
CALC (2 + 3 - 4 -5) Also Equals:									
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2009 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	PY Adj./8	Addl. Info.
For all Treasury appropriation Fund Symbols:									
7	Reimbursements Earned and Refunds								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellator	E				B/P/X	7
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				P/X	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E				B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
8	Unfilled Customer Orders								
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
9	Undelivered Orders and Contracts								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	
10	Accounts Payable and Other Liabilities								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellator	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2009 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	PY Adj./8	Addl. Info.
			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:						
11			Unobligated Balance						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligator	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligator	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligator	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligator	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement for Fiscal 2009 Reporting

ADDITIONAL INFORMATION

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

1/ Use USSGL account attribute domains as provided in Section IV, page 4

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes 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
- 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury

5/ For use with OMB-approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4123 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
			Assets				
			Intragovernmental				
1			Fund Balance With Treasury				
1	E	1010	Fund Balance With Treasury		E/O		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
2			Investments				
2	E	1340	Interest Receivable	F	E		3
2	E	1349	Allowance for Loss on Interest Receivable	F	E		3
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1618	Market Adjustment - Investments	F			
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1690	Other Investments	F	E		
3	Accounts Receivable						
3	E	1310	Accounts Receivable	F	E/O		
3	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	E	1320	Employment Benefit Contributions Receivable	F	E		
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	E		2
3	E	1335	Expenditure Transfers Receivable	F	E/O		2
3	E	1340	Interest Receivable	F	E/O		
3	E	1349	Allowance for Loss on Interest Receivable	F	E/O		4
3	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
3	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
4	Loans Receivable						
4	E	1340	Interest Receivable	F	E		5
4	E	1349	Allowance for Loss on Interest Receivable	F	E		5
4	E	1350	Loans Receivable	F	E		
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	E		
4	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		5
4	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		5
5	Other						
5	E	1410	Advances and Prepayments	F	E/O		
5	E	1921	Receivable From Appropriations	F	E		2,6

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
5	E	1990	Other Assets	F	E/O		
6	Total Intragovernmental						
6		CALC (1..5)					
	Assets With the Public						
7	Cash and Other Monetary Assets						
7	E	1110	Undeposited Collections	N	E/O		2
7	E	1120	Imprest Funds	N	E/O		2
7	E	1130	Funds Held by the Public	N	E		2
7	E	1190	Other Cash	N	E/O		2
7	E	1195	Other Monetary Assets	N	E/O		2
7	E	1200	Foreign Currency	N	E/O		2
7	E	1531	Seized Monetary Instruments	N	O		2
7	E	1532	Seized Cash Deposited	N	O		2
8	Investments						
8	E	1340	Interest Receivable	N	E		3
8	E	1349	Allowance for Loss on Interest Receivable	N	E		3
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1618	Market Adjustment - Investments	N	E		
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1690	Other Investments	N	E		
9			Accounts Receivable, Net				
9	E	1310	Accounts Receivable	N	E/O		
9	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	E	1320	Employment Benefit Contributions Receivable	N	E		
9	E	1340	Interest Receivable	N	E/O		4
9	E	1349	Allowance for Loss on Interest Receivable	N	E/O		4
9	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
10			Taxes Receivable, Net				
10	E	1325	Taxes Receivable	N	O		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	O		2
11			Loans Receivable and Related Foreclosed Property, Net				
11	E	1340	Interest Receivable	N	E		7
11	E	1349	Allowance for Loss on Interest Receivable	N	E		7
11	E	1350	Loans Receivable	N	E		
11	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1399	Allowance for Subsidy	N	E		2
11	E	1551	Foreclosed Property	N	E		2
11	E	1559	Foreclosed Property - Allowance	N	E		2
12			Inventory and Related Property, Net				

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
12	E	1511	Operating Materials and Supplies Held for Use		E		
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	E	1514	Operating Materials and Supplies Held for Repair		E		
12	E	1519	Operating Materials and Supplies - Allowance		E		
12	E	1521	Inventory Purchased for Resale		E		
12	E	1522	Inventory Held in Reserve for Future Sale		E		
12	E	1523	Inventory Held for Repair		E		
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	E	1525	Inventory - Raw Materials		E		
12	E	1526	Inventory - Work-in-Process		E		
12	E	1527	Inventory - Finished Goods		E		
12	E	1529	Inventory - Allowance		E		
12	E	1541	Forfeited Property Held for Sale		E		
12	E	1542	Forfeited Property Held for Donation or Use		E		
12	E	1549	Forfeited Property - Allowance		E		
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	E	1569	Commodities - Allowance		E		
12	E	1571	Stockpile Materials Held in Reserve		E		
12	E	1572	Stockpile Materials Held for Sale		E		
12	E	1591	Other Related Property		E		
12	E	1599	Other Related Property - Allowance		E		
13			General Property, Plant, and Equipment, Net				
13	E	1711	Land and Land Rights	N	E		2
13	E	1712	Improvements to Land	N	E		2
13	E	1719	Accumulated Depreciation on Improvements to Land	N	E		2
13	E	1720	Construction-in-Progress	N	E		2
13	E	1730	Buildings, Improvements, and Renovations	N	E		2

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	E		2
13	E	1740	Other Structures and Facilities	N	E		2
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	E		2
13	E	1750	Equipment	N	E		2
13	E	1759	Accumulated Depreciation on Equipment	N	E		2
13	E	1810	Assets Under Capital Lease	N	E		2
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	E		2
13	E	1820	Leasehold Improvements	N	E		2
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	E		2
13	E	1830	Internal-Use Software	N	E		2
13	E	1832	Internal-Use Software in Development	N			2
13	E	1839	Accumulated Amortization on Internal-Use Software	N	E		2
13	E	1840	Other Natural Resources	N	E		2
13	E	1849	Allowance for Depletion	N	E		2
13	E	1890	Other General Property, Plant, and Equipment	N	E		2
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	E		2
14	Other						
14	E	1410	Advances and Prepayments	N	E/O		
14	E	1990	Other Assets	N	E/O		
15	Total Assets						
15	CALC (6..14)						
16	Stewardship PP&E (Note 11)						
	Liabilities						
	Intragovernmental						
17	Accounts Payable						

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
17	E	2110	Accounts Payable	F		C	
17	E	2120	Disbursements in Transit	F		C	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F		C	8
17	E	2150	Payable for Transfers of Currently Invested Balances	F		C	2
17	E	2155	Expenditure Transfers Payable	F		C	2
17	E	2170	Subsidy Payable to the Financing Account	F		C/U	2
17	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Debt						
18	E	2141	Accrued Interest Payable - Debt	F		C/U	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F		C/U	2
18	E	2520	Principal Payable to the Federal Financing Bank	F		C/U	2
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
18	E	2540	Participation Certificates	F		C/U	
18	E	2590	Other Debt	F		C/U	
19	Other						
19	E	2130	Contract Holdbacks	F		C	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F		C/U	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
19	E	2215	Other Post Employment Benefits Due and Payable	F		C	
19	E	2225	Unfunded FECA Liability	F		C/U	2
19	E	2290	Other Unfunded Employment Related Liability	F		C/U	
19	E	2310	Liability for Advances and Prepayments	F		C	

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Add. Info.
19	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
19	E	2940	Capital Lease Liability	F		C/U	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F		C	2
19	E	2980	Custodial Liability	F		U	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F		U	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U	
20	Total Intragovernmental						
20	CALC (17..19)						
	Liabilities With the Public						
21	Accounts Payable						
21	E	2110	Accounts Payable	N		C	
21	E	2120	Disbursements in Transit	N		C	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N		C	8
21	E	2960	Accounts Payable From Canceled Appropriations	N		U	
22	Loan Guarantee Liability						
22	E	2180	Loan Guarantee Liability	N		C	2
23	Debt Held by the Public						
23	E	2141	Accrued Interest Payable - Debt	N		C/U	
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	E	2540	Participation Certificates	N		C/U	
23	E	2590	Other Debt	N		C/U	
24			Federal Employee and Veteran Benefits				
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N		C	2
24	E	2215	Other Post Employment Benefits Due and Payable	N		C	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N		C	2
24	E	2217	Benefit Premiums Payable to Carriers	N		C	2
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N		C	2
24	E	2610	Actuarial Pension Liability	N		C/U	2
24	E	2620	Actuarial Health Insurance Liability	N		C/U	2
24	E	2630	Actuarial Life Insurance Liability	N		C/U	2
24	E	2650	Actuarial FECA Liability	N		C/U	2
24	E	2690	Other Actuarial Liabilities	N		C/U	2
25			Environmental and Disposal Liabilities				
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
26			Benefits Due and Payable				
26	E	2160	Entitlement Benefits Due and Payable	N		C/U	2
27			Other				
27	E	2130	Contract Holdbacks	N		C	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N		C	
27	E	2210	Accrued Funded Payroll and Leave	N		C	2
27	E	2211	Withholdings Payable	N		C	2
27	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
27	E	2220	Unfunded Leave	N		C/U	2
27	E	2290	Other Unfunded Employment Related Liability	N		C/U	
27	E	2310	Liability for Advances and Prepayments	N		C	

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
27	E	2320	Other Deferred Revenue	N		C/U	
27	E	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N		U	2
27	E	2920	Contingent Liabilities	N		C/U	2
27	E	2940	Capital Lease Liability	N		C/U	
27	E	2980	Custodial Liability	N		U	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N		U	
28	Total Liabilities						
28	CALC (20..27)						
29	Commitments and Contingencies (Note 16)						
	Net Position						
30	Unexpended Appropriations - Earmarked Funds (Note 20)						
30	B	3100	Unexpended Appropriations - Cumulative				9
30	E	3101	Unexpended Appropriations - Appropriations Received				9
30	E	3102	Unexpended Appropriations - Transfers-In	F			9
30	E	3103	Unexpended Appropriations - Transfers-Out	F			9
30	E	3106	Unexpended Appropriations - Adjustments				9
30	E	3107	Unexpended Appropriations - Used				9
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				9
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				9
31	Unexpended Appropriations - Other Funds						
31	B	3100	Unexpended Appropriations - Cumulative				10
31	E	3101	Unexpended Appropriations - Appropriations Received				10
31	E	3102	Unexpended Appropriations - Transfers-In				10
31	E	3103	Unexpended Appropriations - Transfers-Out				10

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
31	E	3106	Unexpended Appropriations - Adjustments				10
31	E	3107	Unexpended Appropriations - Used				10
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
32			Cumulative Results of Operations - Earmarked Funds (Note 20)				
32	B	3310	Cumulative Results of Operations				9
32	E	5100	Revenue From Goods Sold	F/N			9
32	E	5109	Contra Revenue for Goods Sold	F/N			9
32	E	5200	Revenue From Services Provided	F/N			9
32	E	5209	Contra Revenue for Services Provided	F/N			9
32	E	5310	Interest Revenue - Other	F/N			9
32	E	5311	Interest Revenue - Investments	F/N			9
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			9
32	E	5313	Interest Revenue - Subsidy Amortization	N			9
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			9
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			9
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N			9
32	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			9
32	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			9
32	E	5400	Benefit Program Revenue	F/N			9
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N			9
32	E	5500	Insurance and Guarantee Premium Revenue	N			9
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			9
32	E	5600	Donated Revenue - Financial Resources	N			9
32	E	5609	Contra Revenue for Donations - Financial Resources	N			9
32	E	5610	Donated Revenue - Nonfinancial Resources	N			9
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			9
32	E	5700	Expended Appropriations				9

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				9
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				9
32	E	5720	Financing Sources Transferred In Without Reimbursement	F			9
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F			9
32	E	5740	Appropriated Earmarked Receipts Transferred In	F			9
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F			9
32	E	5750	Expenditure Financing Sources - Transfers-In	F			9
32	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			9
32	E	5760	Expenditure Financing Sources - Transfers-Out	F			9
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			9
32	E	5775	Nonbudgetary Financing Sources Transferred In	F			9
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F			9
32	E	5780	Imputed Financing Sources	F			9
32	E	5790	Other Financing Sources	F			9
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F			9
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N			9
32	E	5801	Tax Revenue Collected - Individual	F/N			9
32	E	5802	Tax Revenue Collected - Corporate	F/N			9
32	E	5803	Tax Revenue Collected - Unemployment	F/N			9
32	E	5804	Tax Revenue Collected - Excise	F/N			9
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N			9
32	E	5806	Tax Revenue Collected - Customs	F/N			9
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N			9
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N			9
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N			9
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N			9
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N			9
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N			9
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N			9
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N			9

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
32	E	5831	Contra Revenue for Taxes - Individual	F/N			9
32	E	5832	Contra Revenue for Taxes - Corporate	F/N			9
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N			9
32	E	5834	Contra Revenue for Taxes - Excise	F/N			9
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N			9
32	E	5836	Contra Revenue for Taxes - Customs	F/N			9
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N			9
32	E	5891	Tax Revenue Refunds - Individual	F/N			9
32	E	5892	Tax Revenue Refunds - Corporate	F/N			9
32	E	5893	Tax Revenue Refunds - Unemployment	F/N			9
32	E	5894	Tax Revenue Refunds - Excise	F/N			9
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N			9
32	E	5896	Tax Revenue Refunds - Customs	F/N			9
32	E	5900	Other Revenue	F/N			9
32	E	5909	Contra Revenue for Other Revenue	F/N			9
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N			9
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			9
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			9
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			9
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			9
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			9
32	E	6100	Operating Expenses/Program Costs	F/N			9
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			9
32	E	6199	Adjustment to Subsidy Expense	N			9
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			9
32	E	6320	Interest Expenses on Securities	F/N			9
32	E	6330	Other Interest Expenses	F/N			9

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			9
32	E	6400	Benefit Expense	F/N			9
32	E	6500	Cost of Goods Sold	N			9
32	E	6600	Applied Overhead	N			9
32	E	6610	Cost Capitalization Offset	N			9
32	E	6710	Depreciation, Amortization, and Depletion	N			9
32	E	6720	Bad Debt Expense	F/N			9
32	E	6730	Imputed Costs	F			9
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			9
32	E	6800	Future Funded Expenses	F/N			9
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			9
32	E	6900	Nonproduction Costs	F/N			9
32	E	7110	Gains on Disposition of Assets - Other	N			9
32	E	7111	Gains on Disposition of Investments	F/N			9
32	E	7112	Gains on Disposition of Borrowings	F			9
32	E	7180	Unrealized Gains	F/N			9
32	E	7190	Other Gains	F/N			9
32	E	7210	Losses on Disposition of Assets - Other	N			9
32	E	7211	Losses on Disposition of Investments	F/N			9
32	E	7212	Losses on Disposition of Borrowings	F			9
32	E	7280	Unrealized Losses	F/N			9
32	E	7290	Other Losses	F/N			9
32	E	7300	Extraordinary Items	N			9
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			9
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			9
32	E	7500	Distribution of Income - Dividend	F/N			9
32	E	7600	Changes in Actuarial Liability	N			9
33			Cumulative Results of Operations - Other Funds				
33	B	3310	Cumulative Results of Operations				10
33	E	5100	Revenue From Goods Sold	F/N			10

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USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
33	E	5109	Contra Revenue for Goods Sold	F/N			10
33	E	5200	Revenue From Services Provided	F/N			10
33	E	5209	Contra Revenue for Services Provided	F/N			10
33	E	5310	Interest Revenue - Other	F/N			10
33	E	5311	Interest Revenue - Investments	F/N			10
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			10
33	E	5313	Interest Revenue - Subsidy Amortization	N			10
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			10
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			10
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N			10
33	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			10
33	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			10
33	E	5400	Benefit Program Revenue	F/N			10
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N			10
33	E	5500	Insurance and Guarantee Premium Revenue	N			10
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			10
33	E	5600	Donated Revenue - Financial Resources	N			10
33	E	5609	Contra Revenue for Donations - Financial Resources	N			10
33	E	5610	Donated Revenue - Nonfinancial Resources	N			10
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N			10
33	E	5700	Expended Appropriations				10
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
33	E	5720	Financing Sources Transferred In Without Reimbursement	F			10
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F			10
33	E	5740	Appropriated Earmarked Receipts Transferred In	F			10
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F			10
33	E	5750	Expenditure Financing Sources - Transfers-In	F			10
33	E	5755	Nonexpenditure Financing Sources - Transfers-In	F			10
33	E	5760	Expenditure Financing Sources - Transfers-Out	F			10

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F			10
33	E	5775	Nonbudgetary Financing Sources Transferred In	F			10
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F			10
33	E	5780	Imputed Financing Sources	F			10
33	E	5790	Other Financing Sources	F			10
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F			10
33	E	5795	Seigniorage	N			10
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N			10
33	E	5801	Tax Revenue Collected - Individual	F/N			10
33	E	5802	Tax Revenue Collected - Corporate	F/N			10
33	E	5803	Tax Revenue Collected - Unemployment	F/N			10
33	E	5804	Tax Revenue Collected - Excise	F/N			10
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N			10
33	E	5806	Tax Revenue Collected - Customs	F/N			10
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N			10
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N			10
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N			10
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N			10
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N			10
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N			10
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N			10
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N			10
33	E	5831	Contra Revenue for Taxes - Individual	F/N			10
33	E	5832	Contra Revenue for Taxes - Corporate	F/N			10
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N			10
33	E	5834	Contra Revenue for Taxes - Excise	F/N			10
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N			10
33	E	5836	Contra Revenue for Taxes - Customs	F/N			10
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N			10
33	E	5891	Tax Revenue Refunds - Individual	F/N			10
33	E	5892	Tax Revenue Refunds - Corporate	F/N			10
33	E	5893	Tax Revenue Refunds - Unemployment	F/N			10

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
33	E	5894	Tax Revenue Refunds - Excise	F/N			10
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N			10
33	E	5896	Tax Revenue Refunds - Customs	F/N			10
33	E	5900	Other Revenue	F/N			10
33	E	5909	Contra Revenue for Other Revenue	F/N			10
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N			10
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			10
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			10
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			10
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			10
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			10
33	E	6100	Operating Expenses/Program Costs	F/N			10
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			10
33	E	6199	Adjustment to Subsidy Expense	N			10
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			10
33	E	6320	Interest Expenses on Securities	F/N			10
33	E	6330	Other Interest Expenses	F/N			10
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			10
33	E	6400	Benefit Expense	F/N			10
33	E	6500	Cost of Goods Sold	N			10
33	E	6600	Applied Overhead	N			10
33	E	6610	Cost Capitalization Offset	N			10
33	E	6710	Depreciation, Amortization, and Depletion	N			10
33	E	6720	Bad Debt Expense	F/N			10
33	E	6730	Imputed Costs	F			10
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			10
33	E	6800	Future Funded Expenses	F/N			10

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes/1			
				Federal/Non Federal	Entity / NonEnt.	Covered / NotCov.	Addl. Info.
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			10
33	E	6900	Nonproduction Costs	F/N			10
33	E	7110	Gains on Disposition of Assets - Other	N			10
33	E	7111	Gains on Disposition of Investments	F/N			10
33	E	7112	Gains on Disposition of Borrowings	F			10
33	E	7180	Unrealized Gains	F/N			10
33	E	7190	Other Gains	F/N			10
33	E	7210	Losses on Disposition of Assets - Other	N			10
33	E	7211	Losses on Disposition of Investments	F/N			10
33	E	7212	Losses on Disposition of Borrowings	F			10
33	E	7280	Unrealized Losses	F/N			10
33	E	7290	Other Losses	F/N			10
33	E	7300	Extraordinary Items	N			10
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			10
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			10
33	E	7500	Distribution of Income - Dividend	F/N			10
33	E	7600	Changes in Actuarial Liability	N			10
34			Total Net Position				
34		CALC (30..33)					
35			Total Liabilities and Net Position				
35		CALC (28 + 34)					

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ By definition, the USSGL account can only have this USSGL account attribute domain (Fed/NonFed)

3/ Related to investments

4/ Related to accounts receivable

5/ Related to loans receivable

6/ Do not use without permission from Treasury or OMB

7/ Related to loans

8/ Related to accounts payable

9/ Earmarked Treasury Account Symbols (TAS) only

10/ Other than earmarked TAS

11/ Related to Government Account Series securities purchased using deposit funds.

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			Addl. Info.
				Federal/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	
Program Costs:							
Program A:							
1	Gross costs (Note 22)						
1	E	6100	Operating Expenses/Program Costs	F/N			2
1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			2
1	E	6199	Adjustment to Subsidy Expense	N			2
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			2
1	E	6320	Interest Expenses on Securities	F/N			2
1	E	6330	Other Interest Expenses	F/N			2
1	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N			2
1	E	6400	Benefit Expense	F/N			2,3
1	E	6500	Cost of Goods Sold	N			2
1	E	6600	Applied Overhead	N			2
1	E	6610	Cost Capitalization Offset	N			2
1	E	6710	Depreciation, Amortization, and Depletion	N			2
1	E	6720	Bad Debt Expense	F/N			2
1	E	6730	Imputed Costs	F			2
1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		A	2
1	E	6800	Future Funded Expenses	F/N			2,3,4
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3
1	E	6900	Nonproduction Costs	F/N			3,5
1	E	7210	Losses on Disposition of Assets - Other	F/N	X		2,3
1	E	7211	Losses on Disposition of Investments	F/N	X		2,3
1	E	7212	Losses on Disposition of Borrowings	F/N	X		2,3
1	E	7280	Unrealized Losses	F/N	X		2,3
1	E	7290	Other Losses	F/N	X		2,3
1	E	7300	Extraordinary Items	N	X		2,3
1	E	7500	Distribution of Income - Dividend	N	X		2,3
1	E	7600	Changes in Actuarial Liability	N			2,3

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			Addl. Info.
				Federal/NonFederal	Exchange/Nonexch.	Cust/Noncust.	
				Adjusted Trial Balance			
2	Less: Earned Revenue						
2	E	5100	Revenue From Goods Sold	F/N	X		6
2	E	5109	Contra Revenue for Goods Sold	F/N	X		6
2	E	5200	Revenue From Services Provided	F/N	X		6
2	E	5209	Contra Revenue for Services Provided	F/N	X		6
2	E	5310	Interest Revenue - Other	F/N	X	A	
2	E	5311	Interest Revenue - Investments	F/N	X	A	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	
2	E	5313	Interest Revenue - Subsidy Amortization	N	X		
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	
2	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	A	
2	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	X	A	
2	E	5400	Benefit Program Revenue	F/N	X		
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X		
2	E	5500	Insurance and Guarantee Premium Revenue	N	X		6
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X		6
2	E	5900	Other Revenue	F/N	X		
2	E	5909	Contra Revenue for Other Revenue	F/N	X		
2	E	7110	Gains on Disposition of Assets - Other	F/N	X		2,3
2	E	7111	Gains on Disposition of Investments	F/N	X		2,3
2	E	7112	Gains on Disposition of Borrowings	F/N	X		2,3
2	E	7180	Unrealized Gains	F/N	X		2,3
2	E	7190	Other Gains	F/N	X		2,3
3	Net Program Costs						
3		CALC (1 - 2)					
4	Costs not assigned to programs						
4	E	6400	Benefit Expense	F/N			3,7
4	E	6800	Future Funded Expenses	F/N			3,7
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3,7

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SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			Addl. Info.
				Federal/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	
4	E	6900	Nonproduction Costs	F/N			3,7
4	E	7210	Losses on Disposition of Assets - Other	N	X		3,7
4	E	7211	Losses on Disposition of Investments	F/N	X		3,7
4	E	7212	Losses on Disposition of Borrowings	F	X		3,7
4	E	7280	Unrealized Losses	F/N	X		3,7
4	E	7290	Other Losses	F/N	X		3,7
4	E	7300	Extraordinary Items	F/N	X		3,7
4	E	7500	Distribution of Income - Dividend	N	X		3,7
4	E	7600	Changes in Actuarial Liability	N			3,7
5			Less: Earned revenues not attributed to programs				
5	E	5310	Interest Revenue - Other	F/N	X		8
5	E	5311	Interest Revenue - Investments	F/N	X		8
5	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X		8
5	E	5313	Interest Revenue - Subsidy Amortization	N	X		8
5	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X		8
5	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		8
5	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		8
5	E	5900	Other Revenue	F/N	X		8
5	E	5909	Contra Revenue for Other Revenue	F/N	X		8
5	E	7110	Gains on Disposition of Assets - Other	N	X		3,7
5	E	7111	Gains on Disposition of Investments	F/N	X		3,7
5	E	7112	Gains on Disposition of Borrowings	F	X		3,7
5	E	7180	Unrealized Gains	F/N	X		3,7
5	E	7190	Other Gains	F/N	X		3,7
6			Net cost of operations				
6			CALC (3 + 4 - 5)				

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Production
3. Nonproduction
4. Excludes non-recurring cleanup costs.
5. Report stewardship costs separately.
6. By definition, the only valid attribute domain value for this USSGL account is X - Exchange
7. Cost not assigned to programs.
8. Exchange revenue not attributable to programs.

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
Adjusted Trial Balance								
Cumulative Results of Operations:								
1	Beginning Balances							
1	B	3310	Cumulative Results of Operations	X	X			
2	Adjustments (+/-)							
2a	Changes in Accounting Principles (+/-)							
2a	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2a	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
2b	Corrections of Errors (+/-)							
2b	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	X	X			
3	Beginning Balances, as Adjusted							
			CALC (1..2b)	X	X			
Budgetary Financing Sources:								
4	Other Adjustments (Rescissions, etc.) (+/-)							
4	E	5790	Other Financing Sources	X	X			8
5	Appropriations Used							
5	E	5700	Expended Appropriations	X	X			4
6	Nonexchange Revenue							
6	E	5310	Interest Revenue - Other	X	X	T	A	
6	E	5311	Interest Revenue - Investments	X	X	T	A	
6	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	X	X	T	A	
6	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	X	X	T	A	
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A	
6	E	5319	Contra Revenue for Interest Revenue - Other	X	X	T	A	
6	E	5320	Penalties, Fines, and Administrative Fees Revenue	X	X	T	A	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
6	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	X	X	T	A	
6	E	5400	Benefit Program Revenue	X	X	T		
6	E	5409	Contra Revenue for Benefit Program Revenue	X	X	T		
6	E	5800	Tax Revenue Collected - Not Otherwise Classified	X	X	T	A	9, 12
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A	9, 12
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A	9, 12
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A	9, 12
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A	9, 12
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A	9, 12
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A	9, 12
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A	9, 12
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A	9, 12
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A	9, 12
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A	9, 12
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A	9, 12
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A	9, 12
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A	9, 12
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A	9, 12
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A	9, 12
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A	9, 12
6	E	5833	This page was intentionally left blank.	X	X	T	A	9, 12
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A	9, 12
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A	9, 12
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A	9, 12
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A	9, 12
6	E		Tax Revenue Refunds - Individual	X	X	T	A	9, 12
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A	9, 12
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A	9, 12
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A	9, 12
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A	9, 12
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A	9, 12
6	E	5900	Other Revenue	X	X	T	A	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	
7			Donations and Forfeitures of Cash and Cash Equivalents					
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A	12
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A	12

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
7	E	5900	Other Revenue	X	X	T	A	3
7	E	5909	Contra Revenue for Other Revenue	X	X	T	A	3
8			Transfers-In/Out Without Reimbursement (+/-)					
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X			
8	E	5745	Appropriated Earmarked Receipts Transferred Out	X	X			
8	E	5750	Expenditure Financing Sources - Transfers-In	X	X			
8	E	5755	Nonexpenditure Financing Sources - Transfers-In	X	X			
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X			
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out	X	X			
8	E	5997	Financing Sources Transferred In From Custodial Statement Collections	X	X		A	
9			Other (+/-)					
9	E	5790	Other Financing Sources	X	X			2
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		2
9	E	7111	Gains on Disposition of Investments	X	X	T		2
9	E	7112	Gains on Disposition of Borrowings	X	X	T		2
9	E	7180	Unrealized Gains	X	X	T		2
9	E	7190	Other Gains	X	X	T		2
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		2
9	E	7211	Losses on Disposition of Investments	X	X	T		2
9	E	7212	Losses on Disposition of Borrowings	X	X	T		2
9	E	7280	Unrealized Losses	X	X	T		2
9	E	7290	Other Losses	X	X	T		2
9	E	7500	Distribution of Income - Dividend	X	X	T		2
			Other Financing Sources (Non Exchange):					
10			Donations and Forfeitures of Property					
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T		12
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T		12
10	E	5900	Other Revenue	X	X	T	A	5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 6
11			Transfers-In/Out Without Reimbursement (+/-)					
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X			
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X			
12	Imputed Financing							
12	E	5780	Imputed Financing Sources	X	X			
13	Other (+/-)							
13	E	5790	Other Financing Sources	X	X			5
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			5
13	E	5795	Seigniorage		X			5
13	E	5900	Other Revenue	X	X	T	A	5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 7
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	X	X	T		5
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X	T		5
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		5
13	E	7111	Gains on Disposition of Investments	X	X	T		5
13	E	7112	Gains on Disposition of Borrowings	X	X	T		5
13	E	7180	Unrealized Gains	X	X	T		5
13	E	7190	Other Gains	X	X	T		5
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		5
13	E	7211	Losses on Disposition of Investments	X	X	T		5
13	E	7212	Losses on Disposition of Borrowings	X	X	T		5
13	E	7280	Unrealized Losses	X	X	T		5
13	E	7290	Other Losses	X	X	T		5
13	E	7500	Distribution of Income - Dividend	X	X	T		5
14	Total Financing Sources							
			CALC (4..13)	X	X			
15	Net Cost of Operations (+/-)							
			Net Cost of Operations (+/-)	X	X			
16	Net Change							
			CALC (14-15)	X	X			
17	Cumulative Results of Operations							
			CALC (3+16)	X	X			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
Unexpended Appropriations:								
18	Beginning Balances							
18	B	3100	Unexpended Appropriations - Cumulative	X	X			
19	Adjustments (+/-)							
19a	Changes in Accounting Principles (+/-)							
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
19b	Corrections of Errors (+/-)							
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
20	Beginning Balances, as Adjusted							
			CALC (18..19b)	X	X			
Budgetary Financing Sources:								
21	Appropriations Received							
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11
22	Appropriations Transferred-In/Out (+/-)							
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
23	Other Adjustments (Rescissions, etc.) (+/-)							
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
24	Appropriations Used							
24	E	3107	Unexpended Appropriations - Used	X	X			
25	Total Budgetary Financing Sources							
			CALC (21..24)	X	X			
26	Total Unexpended Appropriations							
			CALC (20+25)	X	X			

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2009 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	USSGL Account Attributes/1		Addl. Info.
						Exch./ Nonexch.	Custodial/ Noncust.	
						Adjusted Trial Balance		
27			Net Position					
			CALC (17+26)	X	X			10

SUPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Budgetary.
- 3/ Budgetary. Related to forfeitures of cash and cash equivalents.
- 4/ Debit-Decreases/Credit-Increases.
- 5/ No budgetary impact.
- 6/ Related to forfeitures of properties.
- 7/ Portion associated with nonexchange revenue.
- 8/ Related to adjustments. Debit-Decreases/Credit-Increases
- 9/ Reported by recipient/noncustodial entity only.
- 10/ Should equal the ending amount reported as net position on the Balance Sheet.
- 11/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.
- 12/ By definition, the only valid attribute domain value for this USSGL account is T - Nonexchange.

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SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
Revenue Activity:					
Sources of Cash Collections:					
1	Individual Income and FICA/SECA Taxes				
1	E	5801	Tax Revenue Collected - Individual	S	
2	Corporate Income Taxes				
2	E	5802	Tax Revenue Collected - Corporate	S	
3	Excise Taxes				
3	E	5804	Tax Revenue Collected - Excise	S	
4	Estate and Gift Taxes				
4	E	5805	Tax Revenue Collected - Estate and Gift	S	
5	Federal Unemployment Taxes				
5	E	5803	Tax Revenue Collected - Unemployment	S	
6	Custom Duties				
6	E	5806	Tax Revenue Collected - Customs	S	
7	Miscellaneous				
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees R	S	3
7	E	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected - Not Otherwise Classified	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	Total Cash Collections				
8	CALC (1.. 7)				
9	Accrual Adjustments				
	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
	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 R	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	S	
9	E	5821	Tax Revenue Accrual Adjustment - Individual	S	
	E	5822	Tax Revenue Accrual Adjustment - Corporate	S	
9	E	5823	Tax Revenue Accrual Adjustment - Unemployment	S	
9	E	5824	Tax Revenue Accrual Adjustment - Excise	S	
9	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	S	
9	E	5826	Tax Revenue Accrual Adjustment - Customs	S	
9	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	S	
9	E	5831	Contra Revenue for Taxes - Individual	S	
9	E	5832	Contra Revenue for Taxes - Corporate	S	
9	E	5833	Contra Revenue for Taxes - Unemployment	S	
9	E	5834	Contra Revenue for Taxes - Excise	S	
9	E	5835	Contra Revenue for Taxes - Estate and Gift	S	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
9	E	5836	Contra Revenue for Taxes - Customs	S	
10	Total Custodial Revenue				
10	CALC (8 + 9)				
Disposition of Collections:					
11	Transferred to Others (by Recipient):				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
11	E	5891	Tax Revenue Refunds - Individual	S	
11	E	5892	Tax Revenue Refunds - Corporate	S	
11	E	5893	Tax Revenue Refunds - Unemployment	S	
11	E	5894	Tax Revenue Refunds - Excise	S	
11	E	5895	Tax Revenue Refunds - Estate and Gift	S	
11	E	5896	Tax Revenue Refunds - Customs	S	
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Sym	S	
11	E	6330	Other Interest Expenses	S	
12	(Increase)/Decrease in Amount Yet To Be Transferred (+/-)				
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S	3, 9, 10
13	Refunds and Other Payments				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
13	E	5891	Tax Revenue Refunds - Individual	S	
13	E	5892	Tax Revenue Refunds - Corporate	S	
13	E	5893	Tax Revenue Refunds - Unemployment	S	
13	E	5894	Tax Revenue Refunds - Excise	S	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2009 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
13	E	5895	Tax Revenue Refunds - Estate and Gift	S	
13	E	5896	Tax Revenue Refunds - Customs	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
14	Retained by the Reporting Entity				
14	CALC (10 - 11 - 12 - 13)				
	<i>"Optional Method"</i>				
14	CALC (10 - 11 + 12 - 13)				
15	Net Custodial Activity				
15	CALC (10 - 11 - 12 - 13 - 14)				11
	<i>"Optional Method"</i>				
15	CALC (10 - 11 + 12 - 13 - 14)				11

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

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 Circular No. A-136 "Financial Reporting Requirements," and "FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," 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 Circular No. A-136.)

Footnotes:

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Related to interest revenue.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL account attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.

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