# U.S. GOVERNMENT
# STANDARD GENERAL LEDGER

*Supplement No. S2 Treasury Financial Manual*

## U.S. Standard General Ledger Division

## Financial Management Service

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# Treasury Financial Manual

**Transmittal Letter No. S2 04-01** **Volume I**

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

**Subject: U.S. Government Standard General Ledger**

## 1. Purpose

This transmittal letter releases the revised U.S. Government Standard General Ledger (USSGL).

## 2. Changes to the USSGL

The S2 04-01 USSGL incorporates changes made since the last complete USSGL revision (S2 03-02, August 2003). It also provides updates to accounts, transactions, attributes, and crosswalks (see paragraph 3 for effective dates and paragraph 4 for early implementation). The Summary of Changes (see pages i through xii) provides detailed descriptions of the updates.

## 3. Effective Dates

Changes to Sections III, IV, and V (attribute tables and crosswalks for fiscal 2004 reporting) are effective immediately.

Changes to Sections I, II, IV, V, and VI (attribute tables and crosswalks for fiscal 2005 reporting) are effective October 1, 2004.

## 4. Early Implementation

FMS encourages agencies to use USSGL account 4191, "Balance Transfers – Extensions of Availability Other Than Reappropriations," for fiscal 2004 yearend reporting. The Federal Agencies' Centralized Trial-Balance System (FACTS II) has been modified to accept this USSGL account for fiscal 2004. However, use of the account is not mandatory until October 1, 2004.

## 5. References

The following references and Web sites (and future updates) contain additional guidance related to the changes herein:

- The Office of Management and Budget (OMB) Circular No. A-11, "Preparation, Submission, and Execution of the Budget." See **http://www.whitehouse.gov/omb/circulars/a11/current_year/a_11_2003.pdf**.

- OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements" (September 25, 2001). See **http://www.whitehouse.gov/omb/bulletins/b01-09.html**.

- Volume I, Treasury Financial Manual (TFM), Part 2, Chapter 4200 (I TFM 2-4200), "Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)" (July 1995). See **http://www.fms.treas.gov/tfm/vol1/v1p2c420.txt**.

- Volume I, TFM, Part 2, Chapter 4700 (I TFM 2-4700), "Agency Reporting Requirements for the Financial Report of the United States Government." See **http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf**.

- Volume I, TFM, the current Yearend Closing bulletin. See **http://www.fms.treas.gov/tfm/vol1/bull.html**.

The USSGL Web site (**http://www.fms.treas.gov/ussgl**) provides further guidance, including names and telephone numbers of agency representatives on the USSGL Board. In addition, USSGL users may subscribe to receive e-mail notification of updates and other information concerning the USSGL at **http://fmsapps.treas.gov/subscription/subscription.asp**.

## 6. Inquiries

Direct questions concerning this transmittal letter to your agency's USSGL Board representative or to the following address:

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

Richard L. Gregg
Commissioner

Date: June 4, 2004

# U.S. Government Standard General Ledger
## Summary of Changes

| Section | Item Changed | Change |
|---|---|---|
| I/II | ***USSGL Chart of Accounts and Definitions:*** | |
| | USSGL Account | |
| | 4122 | Added |
| | 4123 | Revised title, definition |
| | 4124 | Revised title, definition |
| | 4133 | Revised title, definition |
| | 4143 | Revised title, definition |
| | 4168 | Revised title, definition |
| | 4170 | Revised definition |
| | 4171 | Revised title |
| | 4172 | Revised title |
| | 4173 | Added |
| | 4191 | Added |
| | 4382 | Revised title, definition |
| | 4383 | Revised title, definition |
| | 4384 | Revised title, definition |
| | 4386 | Deleted |
| | 4392 | Revised title, definition |
| | 4393 | Revised title, definition |
| | 4396 | Deleted |
| | 4590 | Revised title, definition |
| | 4620 | Revised title, definition |
| | 4690 | Added |
| | 4700 | Revised title, definition |
| | 4720 | Added |
| III | ***USSGL Account Transactions:*** | |
| | Cover Sheet | Added a note for the Transaction Crosswalk (see below, pg. 5) |
| | Transaction | |
| | A104 | Revised comment |
| | A106 | Deleted cr 4396 |
| | A108 | Revised description, comment, transaction origin |
| | A112 | Added cr 4393; Deleted cr 4396 |
| | A118 | Revised description; Deleted dr 4620 |
| | A119 | Added |
| | A122 | Revised description, comment; Deleted cr 4620 |
| | A123 | Added |
| | A130 | Deleted |
| | A131 | Revised |
| | A132 | Revised description, comment, transaction origin |
| | A133 | Revised description, comment, transaction origin; Deleted cr 4396 |
| | A134 | Revised description, comment, transaction origin |
| | A135 | Revised description, comment, transaction origin; Added dr 4610; Deleted cr 4386 |

# U.S. Government Standard General Ledger
## Summary of Changes

| Section | Item Changed | Change |
|---|---|---|
| III | ***USSGL Account Transactions (continued):*** | |
| | Transaction | |
| | A136 | Added cr 2990 |
| | A148 | Revised description; Added dr 4450 |
| | A160 | Deleted |
| | A174 | Revised description |
| | A178 | Revised description |
| | A185 | Revised description, comment; Deleted transaction origin |
| | A186 | Revised comment |
| | A218 | Revised comment; Deleted transaction origin, cr 4386 |
| | A221 | Revised description, comment, transaction origin |
| | A240 | Added |
| | A241 | Added |
| | A269 | Revised description, comment, transaction origin; Deleted cr 4386 |
| | A271 | Revised description, comment, transaction origin |
| | A282 | Revised description<br>Added dr 4173 |
| | A283 | Revised description<br>Added cr 4173 |
| | A304 | Revised comment |
| | A305 | Added |
| | A308 | Revised comment |
| | B122 | Revised comment |
| | B126 | Revised comment |
| | B134 | Revised comment |
| | B202 | Revised description; Deleted dr 4620 |
| | B203 | Added |
| | B204 | Added dr 4720 |
| | B206 | Added dr 4720 |
| | B208 | Revised description; Deleted cr 4620 |
| | B209 | Added |
| | B210 | Revised description; Deleted dr 4620 |
| | B211 | Added |
| | B346 | Revised comment |
| | C101 | Added |
| | C103 | Added |
| | C106 | Revised comment |
| | C109 | Added dr 4276, cr 1551; Revised comment |
| | C116 | Revised comment |
| | C117 | Added |
| | C124 | Revised comment |
| | C130 | Revised comment |
| | C132 | Revised comment |
| | C136 | Revised comment |
| | C137 | Added comment |

# U.S. Government Standard General Ledger
## Summary of Changes

| Section | Item Changed | Change |
|---|---|---|
| III | ***USSGL Account Transactions (continued):*** | |
| | Transaction | |
| | C139 | Revised description, comment; Added dr 1010; Deleted dr 2210, cr 4620 |
| | C148 | Revised comment |
| | C152 | Revised comment |
| | C154 | Revised comment |
| | C161 | Added |
| | C162 | Revised description, transaction origin; Added cr 1340 |
| | C163 | Added |
| | C182 | Revised comment |
| | C208 | Revised comment |
| | C210 | Revised comment |
| | C214 | Revised comment |
| | C302 | Revised comment |
| | C304 | Revised comment |
| | C306 | Revised comment |
| | C308 | Revised comment |
| | C314 | Revised comment |
| | C316 | Revised description, comment, transaction origin; Added cr 1340, 1350, 2110, 4901; Deleted dr 1350, 1399 |
| | C318 | Revised comment |
| | C320 | Revised comment |
| | C322 | Revised comment |
| | C328 | Revised comment |
| | C329 | Added |
| | C342 | Revised comment |
| | C351 | Added |
| | D104 | Revised comment |
| | D108 | Revised comment |
| | D110 | Revised comment |
| | D134 | Revised comment |
| | D311 | Added |
| | D366 | Added |
| | F112 | Added dr 4690 |
| | F113 | Added dr 4720 |
| | F124 | Moved to F229 |
| | F144 | Added |
| | F204 | Added dr/cr 4173, 4191 |
| | F210 | Revised description; Deleted cr 4620 |
| | F211 | Added |
| | F212 | Deleted dr 4720 |
| | F228 | Added dr 6790 |
| | F229 | Added (see F124 above) |
| | F233 | Added dr 3107 |
| | F246 | Revised description, comment, transaction origin; Deleted dr 4386 |

# U.S. Government Standard General Ledger
## Summary of Changes

| Section | Item Changed | Change |
|---|---|---|
| III | ***USSGL Account Transactions (continued):*** | |
| | Transaction | |
| | F247 | Revised description, comment, transaction origin; Deleted dr 4386 |
| | F248 | Revised description, comment, transaction origin |
| | F249 | Revised description, comment, transaction origin; Deleted dr 4386 |
| | F250 | Revised description, comment, transaction origin |
| | USSGL Account Posting | |
| | 1010 | Added dr A305, A240, C103, C117, C139, C329, cr A241, B126AP, C163, F128AP; Deleted cr A130, A131, B185AP |
| | 1310 | Added dr C351; Added cr F144 |
| | 1340 | Added cr B126AP, C161, C162, C163, C316 |
| | 1350 | Added cr C161, C163, C316; Deleted dr C316 |
| | 1399 | Added dr C163, D366, cr C103, C163; Deleted dr C316 |
| | 1551 | Added dr C161, C163, cr C109, C329 |
| | 1559 | Added cr D311 |
| | 2110 | Added cr C316 |
| | 2180 | Added cr C103, C117, D366 |
| | 2210 | Deleted dr C139 |
| | 2980 | Added dr F229; Deleted dr F124 |
| | 2990 | Deleted cr A185AP |
| | 3102 | Added cr A240 |
| | 3103 | Added dr A241 |
| | 3106 | Deleted dr A130 |
| | 3107 | Added dr B122AP, B346AP, F233, cr C137R, D104R, D108R, D110R, D134R |
| | 4060 | Added cr C117, C329 |
| | 4070 | Added cr C101, C103; Deleted dr C126R |
| | 4114 | Added cr B124AP, B126AP |
| | 4122 | Added |
| | 4143 | Deleted cr A160 |
| | 4173 | Added |
| | 4191 | Added |
| | 4210 | Added cr A305, cr C351 |
| | 4221 | Added dr C101, cr C103 |
| | 4251 | Added cr F144 |
| | 4252 | Added dr A305 |
| | 4261 | Added dr C117 |
| | 4265 | Added dr C329 |
| | 4271 | Added dr C103 |
| | 4273 | Added cr B126AP |
| | 4276 | Added dr C109 |
| | 4287 | Added dr C351 |
| | 4350 | Added cr F128AP |
| | 4385 | Deleted |
| | 4392 | Added cr A131 |

# U.S. Government Standard General Ledger
## Summary of Changes

| Section | Item Changed | Change |
|---|---|---|
| III | ***USSGL Account Transactions (continued):*** | |
| | USSGL Account Posting | |
| | 4393 | Added cr A112, A131 |
| | 4395 | Added dr B126AP |
| | 4396 | Deleted |
| | 4450 | Added A148, B126AP, cr A240; Deleted dr A130 |
| | 4510 | Added dr A308R, cr C305AP, C351AP |
| | 4590 | Added dr C305AP, C351AP |
| | 4610 | Added dr A135, C322R, cr C305AP, C351AP |
| | 4620 | Added dr A119, B126AP, B203, B211, cr A123, A240, B209, C305AP, C351AP, D134AP, F211; Deleted dr A118, A130, A131, B202, B210, cr A122, B208, F210; Revised cr C190AP to C109AP |
| | 4650 | Added dr A241, F144, F128AP |
| | 4690 | Added |
| | 4720 | Added |
| | 4801 | Added cr B209, B211 |
| | 4901 | Added cr C316 |
| | 4908 | Added comment |
| | 5100 | Added cr A305, cr C351 |
| | 5200 | Added dr F144, cr A305, cr C351 |
| | 5700 | Added dr C137R, D104R, D108R, D110R, D134R, cr B122AP, B346AP, D616AP; Revised cr B108AP to B109AP |
| | 5755 | Added cr A240 |
| | 5765 | Added dr A241, cr A218AP; Deleted dr A131 |
| | 6790 | Added dr D311, F228, cr D366 |
| | 7110 | Added cr C161, C329 |
| | 7210 | Added dr C161, C329 |
| | Transaction Crosswalk | Deleted |
| | (Note - For the complete USSGL transaction crosswalk, see USSGL Web site at www.fms.treas.gov/ussgl.) | |
| IV | ***USSGL Account Attributes:*** | |
| | ***Fiscal 2004*** | |
| | **FACTS I USSGL Account Attribute Table:** | |
| | USSGL Account | |
| | 2531 | Revised normal balance indicator to "D" |
| | 5311 | Revised attribute value to "Y" for attribute Exchange/Nonexchange |
| | 5312 | Revised attribute value to "Y" for attribute Exchange/Nonexchange |
| | 5317 | Revised attribute value to "Y" for attribute Federal/NonFederal; Revised attribute value to "Y" for attribute Trading Partner; Revised attribute value to "Y" for attribute Exchange/Nonexchange |

# U.S. Government Standard General Ledger
## Summary of Changes

| Section | Item Changed | Change |
|---|---|---|
| IV | ***USSGL Account Attributes (continued) :*** | |
| | ***Fiscal 2004 (continued)*** | |
| | **FACTS I USSGL Account Attribute Table (continued):** | |
| | USSGL Account | |
| | 5318 | Revised attribute value to "Y" for attribute Federal/NonFederal; Revised attribute value to "Y" for attribute Trading Partner; Revised attribute value to "Y" for attribute Exchange/Nonexchange |
| | 5500 | Revised shading |
| | 5509 | Revised shading |
| | Implementation To Be Determined Column | Deleted |
| | USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information | Deleted |
| | **FACTS II USSGL Account Attribute Table:** | |
| | USSGL Account | |
| | 4171 | Revised title, TAFS_Status |
| | 4172 | Revised title, TAFS_Status |
| | 4173 | Added |
| | 4191 | Added (early implementation) |
| | 4908 | Added attribute value "Y" for attributes Apportionment_Category, Reimbursable_Flag |
| | 4972 | Added attribute value "Y" for attribute Transaction_Partner |
| | N/A | Revised Additional Information |
| | N/A | Added "Attributes Required Easy Reference" |
| | ***Fiscal 2005*** | |
| | **FACTS I USSGL Account Attribute Table** | |
| | USSGL Account Attributes Required for FACTS I Reporting - Easy Reference | Added |
| | **FACTS II USSGL Account Attribute Table:** | |
| | USSGL Account | |
| | 4386 | Deleted |
| | 4396 | Deleted |
| | 4690 | Added |
| | 4720 | Added |

# U.S. Government Standard General Ledger
## Summary of Changes

| Section | Item Changed | Change |
|---|---|---|
| V | ***Crosswalks to Standard External Reports:*** | |
| | ***Fiscal 2004*** | |
| | **SF 133: Report of Budget Execution and Budgetary Resources:** | |
| | Line | |
| | 1A | Deleted Addl_Info number 4 on USSGL accounts 4123, 4124 |
| | 1D | Revised TAFS_Status attribute values to "U/E" for USSGL accounts 4171, 4172; Added USSGL account 4173 |
| | 2A | Revised line title |
| | 2B | Revised line title; Added early implementation USSGL account 4191 |
| | 3 | Revised line title |
| | 3B | Revised line title |
| | 6B | Revised line title |
| | 6F | Revised line title |
| | 8A2 | Revised line title |
| | 8A3 | Added USSGL account 4981 |
| | 8B2 | Revised line title |
| | 12 | Revised line title |
| | 13 | Added USSGL account 4199 |
| | 14A | Added USSGL account 4199 |
| | 16 | Added USSGL account 5750 |
| | **FMS 2108: Yearend Closing Statement:** | |
| | Column | |
| | None | |
| | **Balance Sheet:** | |
| | Line | |
| | 16 | Added USSGL account 2960 |
| | 18 | Deleted USSGL account 2960 |
| | 20 | Added USSGL account 2960 |
| | 26 | Deleted USSGL account 2960 |
| | **Statement of Net Cost:** | |
| | Line | |
| | 8 | Revised Federal/NonFederal attribute values from "Y" to "F/N" for USSGL accounts 6400, 6800, 6900, 7211 7280, 7290, 7300, 7500 |
| | 9 | Revised Federal/NonFederal attribute values from "Y" to "F/N" for USSGL accounts 5310, 5311, 5312, 5317 5318, 5319, 5900, 5909, 7111, 7180, 7190 |
| | **Statement of Changes in Net Position:** | |
| | None | |

| Section | Item Changed | Change |
|---|---|---|
| V | ***Crosswalks to Standard External Reports (continued):*** | |
| | ***Fiscal 2004 (continued)*** | |
| | **Statement of Financing:** | |
| | Line | |
| | 4 | Revised line title; Added USSGL account 5750 |
| | 14b | Added USSGL account 5750 |
| | 15 | Revised AIR comments for accounts 4901, 4902, 4971, 4972, 4981 and 4982; Added USSGL account 1990 |
| | 16 | Added USSGL account 5790; Deleted USSGL account 4931 |
| | 23 | Added USSGL account 7600 |
| | 27 | Added USSGL account 6190 |
| | **Statement of Custodial Activity:** | |
| | None | |
| | **Budget Program and Financing (P&F) Schedule:** | |
| | Line | |
| | 2140 | Revised Authority_Type for 4126, 4166, 4171, 4221, 4222, 4225, 4251, 4287 |
| | 2230 | Added 4191 |
| | 4020 | Revised Authority_Type for 4384 |
| | 4026 | Revised Authority_Type for 4126, 4384 |
| | 4035/6035 | Revised Fund_Type for 4392, 4396 |
| | 4037/6037 | Added 4392, 4396 |
| | 4200 | Revised Authority_Type for 4166, 4171 |
| | 6020 | Revised Authority_Type for 4384 |
| | 6026 | Revised Authority_Type for 4126, 4384 |
| | 6200 | Revised Authority_Type for 4166, 4171 |
| | 6800 | Revised Authority_Type for 4222 |
| | 6810 | Revised Authority_Type for 4221, 4225, 4251, 4287 |
| | 6900 | Revised Authority_Type for 4222 |
| | 6910 | Revised Authority_Type for 4221, 4225, 4251, 4287 |
| | 7240 | Revised Authority_Type for 4221, 4225, 4251, 4287 |
| | 7331 | Revised Authority_Type for 4221, 4225, 4251, 4287; Added 4199, 4230, 4232, 4233, 4234 |
| | 7332 | Revised Authority_Type for 4221, 4225, 4251, 4287; Added 4199, 4230, 4232, 4233, 4234 |
| | 7410 | Revised Authority_Type for 4221, 4225, 4251, 4287 |
| | 7440 | Revised Authority_Type for 4221, 4225, 4251, 4287; Added 4199, 4230, 4232, 4233, 4234 |
| | 8800 | Revised Authority_Type for 4222; Revised Transaction_Partner for 4972 |
| | 8840 | Revised Authority_Type for 4222; Added 4972 |
| | 8896 | Revised Authority_Type for 4222 |

# U.S. Government Standard General Ledger
## Summary of Changes

| Section | Item Changed | Change |
|---|---|---|
| V | ***Crosswalks to Standard External Reports (continued):*** | |
| | ***Fiscal 2005*** | |
| | **SF 133: Report of Budget Execution and Budgetary Resources:** | |
| | Line | |
| | 9B | Added USSGL account 4690 |
| | 9B | Added USSGL account 4720 |
| | **FMS 2108: Yearend Closing Statement:** | |
| | Column | |
| | 11 | Added USSGL account 4720; Deleted USSGL account 4386 |
| | **Balance Sheet:** | |
| | None | |
| | **Statement of Net Cost:** | |
| | None | |
| | **Statement of Changes in Net Position:** | |
| | Line | |
| | 4 | Revised Additional Information Required |
| | 8 | Deleted attribute domain "A" for USSGL accounts 5400, 5409 |
| | **Statement of Financing:** | |
| | None | |
| | **Statement of Custodial Activity:** | |
| | None | |
| VI | ***Crosswalks to the Closing Package:*** | |
| | ***Fiscal 2004*** | |
| | "*" Convention | Deleted |
| | **Reclassified Balance Sheet:** | |
| | Report Title | Revised |
| | Footnotes | |
| | 2 | Revised |
| | 3 | Revised |
| | "NOTE" | Deleted |

| Section | Item Changed | Change |
|---|---|---|
| VI | ***Crosswalks to the Closing Package (continued):*** | |
| | ***Fiscal 2004 (continued):*** | |
| | **Reclassified Balance Sheet (continued):** | |
| | Line | |
| | 3.1 | Added line title |
| | 3.2 | Deleted USSGL account 1618 |
| | 3.9 | Added USSGL account 1618 |
| | 4 | Revised Calculation |
| | 6.7 | Revised Additional Information Required for USSGL Account 2690; Added USSGL account 2995 |
| | 7.9 | Revised Calculation |
| | 8 | Revised Calculation |
| | 9.2 | Added USSGL attribute domains F/N; Added USSGL account 6600 |
| | **Reclassified Statement of Net Cost:** | |
| | Report Title | Revised |
| | Footnotes | |
| | 2 | Revised |
| | 3 | Revised |
| | "NOTE" | Deleted |
| | Line | |
| | 2 | Revised line title |
| | 3 | Revised line title |
| | 4 | Revised line title |
| | 5.1 | Added |
| | 5.2 | Added |
| | 5.3 | Added |
| | 5.4 | Added |
| | 5.5 | Added |
| | 5.6 | Added |
| | 5.7 | Added |
| | 5.8 | Added |
| | 5.9 | Added |
| | 5.10 | Added |
| | 6.1 | Deleted |
| | 6.2 | Deleted |
| | 6.3 | Deleted |
| | 6.4 | Deleted |
| | 6.5 | Deleted |
| | 6.6 | Deleted |
| | 6.7 | Deleted |
| | 6.8 | Deleted |
| | 7 | Revised line title; Added USSGL attribute domains F/N |
| | 9 | Revised line title |

| Section | Item Changed | Change |
|---|---|---|
| VI | ***Crosswalks to the Closing Package (continued):*** | |
| | ***Fiscal 2004 (continued):*** | |
| | **Reclassified Statement of Net Cost (continued):** | |
| | Line | |
| | 10 | Revised line title |
| | 10.1 | Added |
| | 10.2 | Added |
| | 10.3 | Added |
| | 10.4 | Added |
| | 10.5 | Added |
| | 10.6 | Added |
| | 11 | Revised line title |
| | 11.1 | Deleted |
| | 11.2 | Deleted |
| | 11.3 | Deleted |
| | 11.4 | Deleted |
| | 11.5 | Deleted |
| | 11.6 | Deleted |
| | 11.7 | Deleted |
| | 12 | Revised line title; Added USSGL attribute domains F/N |
| | 13 | Revised line title |
| | **Reclassified Statement of Changes in Net Position:** | |
| | Report Title | Revised |
| | Footnotes | |
| | 2 | Revised |
| | 3 | Revised |
| | "NOTE" | Deleted |
| | Line | |
| | 4 | Added "RC-29" to line title |
| | 5.7 | Added USSGL accounts 5311, 5312, 5317, 5318 |
| | 6 | Deleted USSGL accounts 5800, 5801, 5809, 5890 |
| | 6.1 | Added |
| | 6.2 | Added |
| | 6.3 | Added |
| | 6.4 | Added |
| | 6.5 | Added |
| | 7.8 | Added USSGL accounts 5317, 5318, 7110, 7210; Deleted USSGL accounts 5400, 7110, 7210; Deleted attribute domain F for account 5799, attribute domain T for accounts 5790, 5799 |
| | 7.9 | Revised line title |

| Section | Item Changed | Change |
|---|---|---|
| VI | ***Crosswalks to the Closing Package (continued):*** | |
| | ***Fiscal 2005:*** | |
| | **Reclassified Balance Sheet:**<br>None | |
| | **Reclassified Statement of Net Cost:**<br>None | |
| | **Reclassified Statement of Changes in Net Position:**<br>None | |

# 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 Expense**
- **7000 Gains/Losses/Miscellaneous Items**
- **8000 Memorandum**

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

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

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

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **1000** | **ASSETS** | |
| 1010 | Fund Balance With Treasury | Debit |
| | **CASH** | |
| 1110 | Undeposited Collections | Debit |
| 1120 | Imprest Funds | Debit |
| 1130 | Funds Held by the Public | Debit |
| 1190 | Other Cash | Debit |
| 1195 | Other Monetary Assets | Debit |
| 1200 | Foreign Currency | Debit |
| | **RECEIVABLES** | |
| 1310 | Accounts Receivable | Debit |
| 1319 | Allowance for Loss on Accounts Receivable | Credit |
| 1320 | Employment Benefit Contributions Receivable | Debit |
| 1325 | Taxes Receivable | Debit |
| 1329 | Allowance for Loss on Taxes Receivable | Credit |
| 1330 | Receivable for Transfers of Currently Invested Balances | Debit |
| 1335 | Expenditure Transfers Receivable | Debit |
| 1340 | Interest Receivable | Debit |
| 1349 | Allowance for Loss on Interest Receivable | Credit |
| 1350 | Loans Receivable | Debit |
| 1359 | Allowance for Loss on Loans Receivable | Credit |
| 1360 | Penalties, Fines, and Administrative Fees Receivable | Debit |
| 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | Credit |
| 1399 | Allowance for Subsidy | Credit |
| | **ADVANCES AND PREPAYMENTS** | |
| 1410 | Advances to Others | Debit |
| 1450 | Prepayments | Debit |
| | **INVENTORY AND RELATED PROPERTY** | |
| 1511 | Operating Materials and Supplies Held for Use | Debit |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | Debit |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | Debit |
| 1514 | Operating Materials and Supplies Held for Repair | Debit |
| 1519 | Operating Materials and Supplies - Allowance | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **1000** | **ASSETS (continued)** | |
| | **INVENTORY AND RELATED PROPERTY (continued)** | |
| 1521 | Inventory Purchased for Resale | Debit |
| 1522 | Inventory Held in Reserve for Future Sale | Debit |
| 1523 | Inventory Held for Repair | Debit |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | Debit |
| 1525 | Inventory - Raw Materials | Debit |
| 1526 | Inventory - Work-in-Process | Debit |
| 1527 | Inventory - Finished Goods | Debit |
| 1529 | Inventory - Allowance | Credit |
| | **SEIZED MONETARY ASSETS** | |
| 1531 | Seized Monetary Instruments | Debit |
| 1532 | Seized Cash Deposited | Debit |
| | **FORFEITED PROPERTY** | |
| 1541 | Forfeited Property Held for Sale | Debit |
| 1542 | Forfeited Property Held for Donation or Use | Debit |
| 1549 | Forfeited Property - Allowance | Credit |
| | **FORECLOSED PROPERTY** | |
| 1551 | Foreclosed Property | Debit |
| 1559 | Foreclosed Property - Allowance | Credit |
| | **COMMODITIES** | |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | Debit |
| 1569 | Commodities - Allowance | Credit |
| | **STOCKPILE MATERIALS** | |
| 1571 | Stockpile Materials Held in Reserve | Debit |
| 1572 | Stockpile Materials Held for Sale | Debit |
| | **OTHER RELATED PROPERTY** | |
| 1591 | Other Related Property | Debit |
| 1599 | Other Related Property - Allowance | Credit |
| | **INVESTMENTS** | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Credit |

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

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

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

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

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **2000** | **LIABILITIES (continued)** | |
| | **ACCRUED LIABILITIES - PAYROLL AND BENEFITS** | |
| 2210 | Accrued Funded Payroll and Leave | Credit |
| 2211 | Withholdings Payable | Credit |
| 2213 | Employer Contributions and Payroll Taxes Payable | Credit |
| 2215 | Other Post-Employment Benefits Due and Payable | Credit |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | Credit |
| 2217 | Benefit Premiums Payable to Carriers | Credit |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | Credit |
| 2220 | Unfunded Leave | Credit |
| 2225 | Unfunded FECA Liability | Credit |
| 2290 | Other Unfunded Employment Related Liability | Credit |
| | **UNEARNED REVENUE (ADVANCES)** | |
| 2310 | Advances From Others | Credit |
| 2320 | Deferred Credits | Credit |
| 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | Credit |
| | **DEBT** | |
| 2510 | Principal Payable to the Bureau of the Public Debt | Credit |
| 2520 | Principal Payable to the Federal Financing Bank | Credit |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | 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 | Either |
| 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 |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **2000** | **LIABILITIES (continued)** | |
| | **ACTUARIAL LIABILITIES (continued)** | |
| 2650 | Actuarial FECA Liability | Credit |
| 2690 | Other Actuarial Liabilities | Credit |
| | **OTHER LIABILITIES** | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | Credit |
| 2920 | Contingent Liabilities | Credit |
| 2940 | Capital Lease Liability | Credit |
| 2950 | Liability for Subsidy Related to Undisbursed Loans | Credit |
| 2960 | Accounts Payable From Canceled Appropriations | Credit |
| 2970 | Resources Payable to Treasury | Credit |
| 2980 | Custodial Liability | Credit |
| 2990 | Other Liabilities | Credit |
| 2995 | Estimated Cleanup Cost Liability | Credit |
| **3000** | **NET POSITION** | |
| 3100 | Unexpended Appropriations - Cumulative | Credit |
| 3101 | Unexpended Appropriations - Appropriations Received | Credit |
| 3102 | Unexpended Appropriations - Transfers-In | Credit |
| 3103 | Unexpended Appropriations - Transfers-Out | Debit |
| 3106 | Unexpended Appropriations - Adjustments | Either |
| 3107 | Unexpended Appropriations - Used | Debit |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | Either |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | Either |
| 3310 | Cumulative Results of Operations | Either |
| **4000** | **BUDGETARY** | |
| | **ANTICIPATED RESOURCES** | |
| 4032 | Estimated Indefinite Contract Authority | Debit |
| 4034 | Anticipated Adjustments to Contract Authority | Either |
| 4042 | Estimated Indefinite Borrowing Authority | Debit |
| 4044 | Anticipated Reductions to Borrowing Authority | Credit |
| 4047 | Anticipated Transfers to the General Fund of the Treasury | Credit |
| 4060 | Anticipated Collections From Non-Federal Sources | Debit |
| 4070 | Anticipated Collections From Federal Sources | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES** | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Either |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | Either |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | Either |
| | **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 Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction** | **Debit** |
| **4124** | **Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction** | **Credit** |
| 4125 | Loan Modification Adjustment Transfer Appropriation | Debit |
| 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | Debit |
| 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | Credit |
| 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In | Debit |
| 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out | Credit |
| | **CONTRACT AUTHORITY** | |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | Credit |
| 4131 | Current-Year Contract Authority Realized | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **CONTRACT AUTHORITY (continued)** | |
| **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 | Either |
| 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 | Either |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | Debit |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | Either |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **OTHER BUDGETARY RESOURCES (continued)** | |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | Either |
| **4168** | **Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction** | **Either** |
| **4170** | **Transfers - Current-Year Authority** | **Either** |
| **4171** | **Non-Allocation Transfers of Invested Balances - Receivable** | **Either** |
| **4172** | **Non-Allocation Transfers of Invested Balances - Payable** | **Either** |
| **4173** | **Non-Allocation Transfers of Invested Balances - Transferred** | **Either** |
| 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | Either |
| 4176 | Allocation Transfers of Prior-Year Balances | Either |
| 4180 | Anticipated Transfers - Prior-Year Balances | Either |
| 4190 | Transfers - Prior-Year Balances | Either |
| **4191** | **Balance Transfers - Extension of Availability Other Than Reappropriations** | **Either** |
| 4195 | Transfer of Obligated Balances | Either |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | Either |
| 4201 | Total Actual Resources - Collected | Debit |
| 4210 | Anticipated Reimbursements and Other Income | Debit |
| 4212 | Liquidation of Deficiency - Offsetting Collections | Debit |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | Debit |
| 4221 | Unfilled Customer Orders Without Advance | Debit |
| 4222 | Unfilled Customer Orders With Advance | Debit |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Debit |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | Either |
| 4231 | Unfilled Customer Orders With Advance - Transferred | Either |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | Either |
| 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | Either |
| 4234 | Other Federal Receivables - Transferred | Either |
| 4251 | Reimbursements and Other Income Earned - Receivable | Debit |
| 4252 | Reimbursements and Other Income Earned - Collected | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **OTHER BUDGETARY RESOURCES (continued)** | |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | 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 |
| 4271 | Actual Program Fund Subsidy Collected | Debit |
| 4273 | Interest Collected From Treasury | Debit |
| 4275 | Actual Collections From Liquidating Fund | Debit |
| 4276 | Actual Collections From Financing Fund | Debit |
| 4277 | Other Actual Collections - Federal | Debit |
| 4281 | Actual Program Fund Subsidy Receivable | Debit |
| 4283 | Interest Receivable From Treasury | Debit |
| 4285 | Receivable From the Liquidating Fund | Debit |
| 4286 | Receivable From the Financing Fund | Debit |
| 4287 | Other Federal Receivables | Debit |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED** | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | Debit |
| 4350 | Canceled Authority | Credit |
| **4382** | **Temporary Reduction - New Budget Authority** | **Credit** |
| **4383** | **Temporary Reduction - Prior-Year Balances** | **Credit** |
| **4384** | **Temporary Reduction Returned by Appropriation** | **Credit** |
| 4391 | Adjustments to Indefinite No-Year Authority | Either |
| **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 |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)** | |
| 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** |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS** | |
| 4801 | Undelivered Orders - Obligations, Unpaid | Credit |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | Either |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | Either |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | Debit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **4000** | **BUDGETARY (continued)** | |
| | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS (continued)** | |
| 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 | Either |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | Debit |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | Debit |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | Credit |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **5000** | **REVENUE AND OTHER FINANCING SOURCES** | |
| 5100 | Revenue From Goods Sold | Credit |
| 5109 | Contra Revenue for Goods Sold | Debit |
| 5200 | Revenue From Services Provided | Credit |
| 5209 | Contra Revenue for Services Provided | Debit |
| 5310 | Interest Revenue - Other | Credit |
| 5311 | Interest Revenue - Investments | Credit |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | 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 - Restated | Either |
| 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | Either |
| 5720 | Financing Sources Transferred In Without Reimbursement | Credit |
| 5730 | Financing Sources Transferred Out Without Reimbursement | Debit |
| 5740 | Appropriated Earmarked Receipts Transferred In | Credit |
| 5745 | Appropriated Earmarked Receipts Transferred Out | Debit |
| 5750 | Expenditure Financing Sources - Transfers-In | Credit |
| 5755 | Nonexpenditure Financing Sources - Transfers-In | Credit |
| 5760 | Expenditure Financing Sources - Transfers-Out | Debit |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out | Debit |
| 5780 | Imputed Financing Sources | Credit |
| 5790 | Other Financing Sources | Either |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **5000** | **REVENUE AND OTHER FINANCING SOURCES (continued)** | |
| 5799 | Adjustment of Appropriations Used | Debit |
| 5800 | Tax Revenue Collected | Credit |
| 5801 | Tax Revenue Accrual Adjustment | Credit |
| 5809 | Contra Revenue for Taxes | Debit |
| 5890 | Tax Revenue Refunds | Debit |
| 5900 | Other Revenue | Credit |
| 5909 | Contra Revenue for Other Revenue | Debit |
| 5990 | Collections for Others | Debit |
| 5991 | Accrued Collections for Others | Debit |
| **6000** | **EXPENSES** | |
| 6100 | Operating Expenses/Program Costs | Debit |
| 6190 | Contra Bad Debt Expense - Incurred for Others | Credit |
| 6199 | Adjustment to Subsidy Expense | Credit |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | Debit |
| 6320 | Interest Expenses on Securities | Debit |
| 6330 | Other Interest Expenses | Debit |
| 6400 | Benefit Expense | Debit |
| 6500 | Cost of Goods Sold | Debit |
| 6600 | Applied Overhead | Credit |
| 6610 | Cost Capitalization Offset | Credit |
| 6710 | Depreciation, Amortization, and Depletion | Debit |
| 6720 | Bad Debt Expense | Debit |
| 6730 | Imputed Costs | Debit |
| 6790 | Other Expenses Not Requiring Budgetary Resources | Debit |
| 6800 | Future Funded Expenses | Debit |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | Debit |
| 6900 | Nonproduction Costs | Debit |
| **7000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS** | |
| | **GAINS** | |
| 7110 | Gains on Disposition of Assets - Other | Credit |
| 7111 | Gains on Disposition of Investments | Credit |
| 7112 | Gains on Disposition of Borrowings | Credit |
| 7180 | Unrealized Gains | Credit |
| 7190 | Other Gains | Credit |

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

| Account Number | Title | Normal Balance |
|---|---|---|
| **7000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)** | |
| | **LOSSES** | |
| 7210 | Losses on Disposition of Assets - Other | Debit |
| 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 | Either |
| 7400 | Prior-Period Adjustments - Not Restated | Either |
| 7401 | Prior-Period Adjustments - Restated | Either |
| 7500 | Distribution of Income - Dividend | Debit |
| 7600 | Changes in Actuarial Liability | Either |
| **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 |
| 8801 | Offset for Purchases of Capitalized Assets | Credit |
| 8802 | Purchases of Capitalized Assets | Debit |

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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**

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

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

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

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

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

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

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

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

**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.

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

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

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

**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 (FECA), 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 SFFAS No. 7.

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

**Definition**: Estimated amounts of uncollectible taxes receivable.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title**: Operating Materials and Supplies - Excess, 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 Sale."

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition**: The accumulated cost or value of completed products.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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, non-marketable 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.

**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.

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

**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**: Either

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

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

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

**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.

**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.

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

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

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

**Account Title**: Investments in U.S. Treasury Zero Coupon Bonds Issued by 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.

**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."

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

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

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

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

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

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

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

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

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

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

**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.

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

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

**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.

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

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

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

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

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

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

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

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

**Definition**: Accumulates depreciation charged to expense for equipment.

**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.

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

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

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

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

**Definition**: Accumulates amortization charged to expense for leasehold improvements.

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

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

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

**Definition**: Includes the full cost, as defined in SFFAS No.10, incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software. Upon completion, these costs will be transferred to USSGL account 1830, "Internal-Use Software."

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

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

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

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

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

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

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

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

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

**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 OMB must approve use of this account.

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

**Definition**: Other assets not otherwise classified above.

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

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

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

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

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

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

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

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

**Definition**: Amount of interest accrued and owed to others.

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

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

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

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

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

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

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

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

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

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

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

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

**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.

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

**Definition**: Amounts of liabilities not otherwise classified above.

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

**Definition**: The estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraph 84.)

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

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

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**Accounts and Definitions**

**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 Employee Compensation Act (FECA) 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.)

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

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

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

**Definition**: Life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to Refer to FASAB SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraph 84.)

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**Accounts and Definitions**

**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.

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

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

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

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

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

**Definition**: Revenue or income received but not yet earned.

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

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

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

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

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

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

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

**Account Title**: Securities Issued by Federal Agencies Under General and Special Financing Authority
**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.

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

**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.

**Account Title**: Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
**Account Number**: 2533
**Normal Balance**: Either

**Definition**: The discount on U.S. securities issued under general and special financing authority. FACTS I normal balance assigned to this account is "debit."

**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**: 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.)

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

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

**Definition**: Amount recorded by the administering agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB 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**: 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**: Amount recorded by employer agencies for the actuarial present value of future Federal Employee Compensation Act (FECA) 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**: Amount recorded by administering agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include Other Post-Employment Benefit (OPEB) actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition**: Other liabilities not otherwise classified.

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

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

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

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

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

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

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

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

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

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

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

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

**Definition**: The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, capital transfers, and cancellation of expired appropriations. FACTS I normal balance assigned to this account is "credit."

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

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

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

**Account Title**: Unexpended Appropriations - Prior-Period Adjustments - Restated
**Account Number**: 3108
**Normal Balance**: Either

**Definition**: The amount of net increase or decrease to unexpended appropriations resulting from a prior-period adjustment that requires restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard. FACTS I normal balance assigned to this account is "debit."

**Account Title**: Unexpended Appropriations - Prior-Period Adjustments - Not Restated
**Account Number**: 3109
**Normal Balance**: Either

**Definition**: The amount of a net increase or decrease to unexpended appropriations as a result of posting a "prior-period adjustment." This USSGL account is used only when making a "prior-period adjustment" that does not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal balance assigned to this account is "debit."

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

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

**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.

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

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

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

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

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

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

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

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

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

**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.

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**Accounts and Definitions**

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

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

**Account Title**: Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
**Account Number**: 4081
**Normal Balance**: Either

**Definition**: The amount in USSGL account 4126, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS – Receivable," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

**Account Title**: Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
**Account Number**: 4082
**Normal Balance**: Either

**Definition**: The amount in USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

**Account Title**: Transfers - Current-Year Authority - Receivable - Transferred
**Account Number**: 4083
**Normal Balance**: Either

**Definition**: The amount in USSGL account 4171, "Non-Allocation Transfers of Invested Balances - Receivable," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

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

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

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

**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.

**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.

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**Accounts and Definitions**

**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. The Bureau of the Public Debt may only use this account.

**Account Title**: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable -Temporary Reduction
**Account Number**: 4123
**Normal Balance**: Debit

**Definition**: The amount of authority reclassified from USSGL account 4126, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable" because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a trust fund Treasury Appropriation Fund Symbol (TAFS) where the receivable is from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund.

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**Account Title**: Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction
**Account Number**: 4124
**Normal Balance**: Credit

**Definition**: The amount of authority reclassified from USSGL account 4127 "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable" because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in a trust fund Treasury Appropriation Fund Symbol (TAFS) where the payable is to the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund.

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

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

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

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

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

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

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

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

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

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

**Account Title**: 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.

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## Accounts and Definitions

**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**: 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 (TAFS) 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.

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

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

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

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

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

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

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

**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**
**Accounts and Definitions**

**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 (TAFS) 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.

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

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

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

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

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

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

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

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

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

## U.S. Government Standard General Ledger
## Accounts and 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 (TAFS) series 1610 - Earnings of Government-Owned Enterprises and 2810 - Repayments of Capital Investment, Government-Owned Enterprises.

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

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

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

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

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

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

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

**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**: Either

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

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

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

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

**Account Title**: Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
**Account Number**: 4168
**Normal Balance**: Either

**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. FACTS II normal balance assigned to this account is "debit."

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

**Definition**: The amount of realized nonexpenditure transfers between two Treasury Appropriations Fund Symbols (TAFS) 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. FACTS II normal balance assigned to this account is "debit."

**Account Title**: Non-Allocation Transfers of Invested Balances - Receivable
**Account Number**: 4171
**Normal Balance**: Either

**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 OMB), 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.) FACTS II normal balance assigned to this account is "debit."

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

**Account Title**: Non-Allocation Transfers of Invested Balances - Payable
**Account Number**: 4172
**Normal Balance**: Either

**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 OMB), 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.) FACTS II normal balance assigned to this account is "credit."

**Account Title**: Non-Allocation Transfers of Invested Balances - Transferred
**Account Number**: 4173
**Normal Balance**: Either

**Definition**: The amount of nonexpenditure transfers of invested balances accomplished via SF 1151: Nonexpenditure Transfer Authorization that reduce previously established USSGL 4171, "Non-Allocation Transfers of Invested Balances - Receivable" or 4172, "Non-Allocation Transfers of Invested Balances - Payable." FACTS II normal balance assigned to this account is "debit."

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

**Definition**: The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, 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. FACTS II normal balance assigned to this account is "debit."

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

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

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

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

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

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

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

**Account Title**: Balance Transfers - Extension of Availability Other Than Reappropriations
**Account Number**: 4191
**Normal Balance**: Either

**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 OMB approval. FACTS II normal balance assigned to this account is "debit."

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

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

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

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

**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 OMB approval. FACTS II normal balance assigned to this account is "debit."

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title**: Unfilled Customer Orders Without Advance - Transferred
**Account Number**: 4230
**Normal Balance**: Either

**Definition**: The amount in USSGL account 4221, "Unfilled Customer Orders Without Advance," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

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

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

**Definition**: The amount in USSGL account 4222, "Unfilled Customer Orders With Advance," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

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

**Definition**: The amount in USSGL account 4225, "Appropriation Trust Fund Expenditure Transfers - Receivable," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

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

**Definition**: The amount in USSGL account 4251, "Reimbursements and Other Income Earned - Receivable," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

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

**Definition**: The amount in USSGL account 4287, "Other Federal Receivables," transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is "credit."

**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.

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

**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.

**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.

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

**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.

**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.

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

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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).

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

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

**Account Title**: 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 non-revolving trust Treasury Appropriation Fund Symbols (TAFS) 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 OMB and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, "Permanent Reduction - New Budget Authority."

**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 non-revolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by Treasury as "available." This account may also be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by OMB and/or a specific legislative action. For permanent reductions refer to USSGL account 4393, "Permanent Reduction - Prior-Year Balances."

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

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

**Definition**: The amount of a temporary reduction posted in USSGL account 4382 "Temporary Reduction - New Budget Authority" or USSGL account 4383 "Temporary Reduction - Prior-Year Balances" reclassified at yearend closing. It is also the amount subsequently recorded as new budget authority and returned as an appropriation to a Treasury Appropriation Fund Symbol (TAFS) in the next year.

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

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

**Account Title**: 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 resources reduced in a losing Treasury Appropriation Fund Symbols (TAFS) due to a reappropriation.

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

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

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

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

**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 (TAFS) 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 OMB 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 OMB.

**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.

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

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

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

**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 of category A and B funds available for obligation or commitment. Allowances or suballotments may be established at an agency level.

**Account Title**: Unobligated Funds 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.

**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.

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

**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.

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Account Title**: Authority Outlayed Not Yet Disbursed
**Account Number**: 4908
**Normal Balance**: Credit

**Definition**: The amount of authority outlayed 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 OMB approval before use.

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

**Definition**: The amount in USSGL account 4901, "Delivered Orders - Obligations, Unpaid" transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol (TAFS). This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. FACTS II normal balance assigned to this account is "credit."

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

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

**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.

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

**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.

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

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

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

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

**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.

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

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

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

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

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

**Account Title**: Interest Revenue - 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.

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

**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.

**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.

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

**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.

**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.

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

**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**: Donations 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.

**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 provided. Special and trust funds do not use this USSGL account.

**Account Title**: Expended Appropriations - Prior-Period Adjustments - Restated
**Account Number**: 5708
**Normal Balance**: Either

**Definition**: The amount of net increase or decrease to expended appropriations resulting from a prior-period adjustment that requires restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard. FACTS I normal balance assigned to this account is "credit."

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

**Account Title**: Expended Appropriations - Prior-Period Adjustments - Not Restated
**Account Number**: 5709
**Normal Balance**: Either

**Definition**: The amount of net increase or decrease to expended appropriations resulting from a prior-period adjustment. The adjustment does not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal balance assigned to this account is "credit."

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

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

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

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

**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.

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

**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 OMB). Transactions using this account will have a budgetary impact.

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

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

**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 OMB). Transactions using this account will have a budgetary impact.

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

**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 OMB) where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Definition**: Revenue received but not otherwise classified above.

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

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

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

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

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

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

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

**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."

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

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

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

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

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

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

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

**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.

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

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

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

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

**Definition**: Provided below are separate definitions for "program" and "administering" activities included in this account.

For "program" activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employee's Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use an "F" attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in I TFM 2-4700.
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 an "N" attribute.

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

**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.

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

**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.

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

**Definition**: OMB limits recognition of imputed costs to specific categories identified in OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, "Imputed Financing Sources."

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

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

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

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

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

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

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

**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 abandonments that are not accrued. It also includes other post-employment benefits (OPEB),(other than FECA and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense").

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

**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 gain in the Federal Financing Bank on early repayment of outstanding borrowings from the agencies.

**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.

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

**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 loss to the Federal Financing Bank on the early repayment of outstanding borrowings from the agencies.

**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.

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

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

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

**Account Title**: Prior-Period Adjustments - Not Restated
**Account Number**: 7400
**Normal Balance**: Either

**Definition**: The amount of material adjustments affecting the cumulative results of operations. These adjustments do not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal balance assigned to this account is "credit."

**Account Title**: Prior-Period Adjustments - Restated
**Account Number**: 7401
**Normal Balance**: Either

**Definition**: The amount of adjustments affecting the cumulative results of operations for correcting material errors from prior periods involving revenues, expenses, gains, and losses. These adjustments require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard.

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

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

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

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

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

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

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

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

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

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

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

**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.

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

**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.

**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.

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

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

**Definition**: To offset activity recorded in USSGL account 8802, "Purchases of Capitalized Assets." USSGL account 8802 closes into this account at yearend.

**Account Title**: Purchases of Capitalized Assets
**Account Number**: 8802
**Normal Balance**: Debit

**Definition**: To record purchases of capitalized assets during the fiscal year. This account closes into USSGL account 8801,"Offset for Purchases of Capitalized Assets," at yearend.

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

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

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

- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed here may translate to several similar transactions in your agency's accounting system depending on how many combinations of USSGL accounts and attribute values are valid to record your agency's activities. Agencies must post transactions using the 4-digit USSGL account plus valid attribute values to fully comply with implementation of the USSGL at the transaction level and to facilitate necessary central agency reporting. Additionally, since the 4-digit base account combined with valid attributes is itself a USSGL account, agencies must post debit and credit entries to reclassify balances even when the 4-digit base account is the same.

- Transactions affecting budgetary status may contain debit or credit postings to multiple USSGL status accounts that may be valid for a particular transaction. Choose a USSGL account appropriate to the status of authority in the affected Treasury Appropriation Fund Symbol (TAFS) and the accounting event recorded.

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

- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to "in-process type" asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate 6000 series USSGL account. Then use USSGL account 6610 "Cost Capitalization Offset" to apply the cost to the desired "in-process type" asset account. Do not record to USSGL account 8802 amounts applied to asset accounts under this method.

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

- A USSGL transaction crosswalk (beginning with inception date 8/86), can be obtained at the USSGL Web site.

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

# Account Transaction Categories

Transaction Code

## A. Funding

100 • Budgetary Resources Other Than Collections
200 • Authority Transfers
300 • Reimbursables and Other Income

## B. Disbursements and Payables

100 • Payments/Purchases
200 • Commitments/Undelivered Orders/Expended Authority - Unpaid
300 • Payables/Accrued Liabilities
400 • Advances and Prepayments

## C. Collections and Receivables

100 • Receipts
200 • Receivables/Accrued Revenue
300 • Asset Sales and Disposition (Gains and Losses)

## D. Adjustments/Accruals/Non-Budgetary Transfers Other Than Disbursements and Collections

100 • Upward and Downward
200 • Writeoffs
300 • Reclassification/Revaluation
400 • Accruals
500 • Depreciation, Amortization, and Depletion
600 • Accumulated and Allocated Costs Not in Categories Above
700 • Prior-Period Adjustments
800 • Transfers Without Budgetary Impact

## E. Memorandum Entries

100/200 • All Memorandum Entries (Excluding Closing Memorandum Entries)

## F. Yearend

100 • Preclosing Entries
200 • Closing Entries

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|---|---|
| A102 | To record an anticipated appropriation. |
| A104 | To record the enactment of appropriations for other than special and trust funds. |
| A105 | To record an adjustment to the annualized level of an appropriation based on a continuing resolution. |
| A106 | To record the reappropriation of unexpired funds in the losing fund. |
| A108 | To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year. |
| A110 | To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund. |
| A112 | To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund. |
| A114 | To record an anticipated appropriation for trust fund expenditure transfer. |
| A116 | To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment. |
| A118 | To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment. |
| A119 | To record anticipated resources in programs exempt from apportionment. |
| A120 | To record the allotment of authority. |
| A122 | To record the realization of previously anticipated and apportioned authority for programs subject to apportionment. |
| A123 | To record the realization of previously anticipated authority for programs exempt from apportionment. |
| A125 | To record a reduction in authority for advance funding made available in the previous year. |
| A126 | To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB). |
| A127 | To record budget authority (i.e., appropriated receipts) temporarily precluded from obligation. |
| A128 | To record authority temporarily unavailable pursuant to public law. |
| A129 | To record spending authority from offsetting collections temporarily precluded from obligation. |
| A131 | To record a permanent reduction of borrowing authority or contract authority. |
| A132 | To record a permanent reduction of unexpended appropriations. |
| A133 | To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol (TAFS) funded by a special or trust unavailable receipt account. |

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|---|---|
| A134 | To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols (TAFS). |
| A135 | To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols (TAFS) that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action. |
| A136 | To record rescission and withdrawal of funds for balances previously recorded as pending rescission. |
| A137 | To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal. |
| A138 | To record estimated recoveries of prior-year obligations. |
| A139 | To record authority, in a trust or special fund Treasury Appropriation Fund Symbols (TAFS), temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation. |
| A140 | To record anticipated collections other than refunds. |
| A142 | To record anticipated nonexpenditure payments to Treasury. |
| A143 | To record the anticipation of a capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund). |
| A146 | To record subsidy disbursed by the program fund not previously accrued. |
| A148 | To record decreases to indefinite borrowing authority. |
| A150 | To record subsidy payable accrued in the program account. |
| A152 | To record indefinite or definite borrowing authority. |
| A154 | To record the realization of borrowing authority that was previously estimated. |
| A155 | To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised. |
| A156 | To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank. |
| A158 | To record actual reductions to borrowing authority previously anticipated. |
| A159 | To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised. |
| A162 | To record an estimate of indefinite borrowing authority to cover obligations for the current year. |
| A164 | To record anticipated reductions to borrowing authority. |

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

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

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

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

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|---|---|
| A225 | To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization. |
| A226 | To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer. |
| A228 | To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer. |
| A230 | To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer. |
| A231 | To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer. |
| A232 | To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer. |
| A234 | To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred. |
| A236 | To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred. |
| A237 | To record the transfer out of expired unobligated expenditure transfers receivable. |
| A238 | To record the transfer in of expired unobligated expenditure transfers receivable. |
| A240 | To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS). |
| A241 | To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS). |
| A242 | To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances. |
| A244 | To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated. |
| A246 | To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated. |
| A248 | To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations. |
| A249 | To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds. |

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

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

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

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

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|---|---|
| A285 | To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287. |
| A286 | To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance. |
| A287 | To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance. |
| A288 | To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A289 | To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections. |
| A290 | To record in the transferring agency the transfer-out of unfilled customer orders with advance. |
| A291 | To record in the receiving agency the actual transfer-in unfilled customer orders with advance. |
| A302 | To record anticipated reimbursements. |
| A304 | To record in the performing agency a reimbursable agreement without an advance that was previously anticipated. |
| A305 | To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated. |
| A306 | To record earned revenue in the performing agency related to a reimbursable agreement or other income. |
| A308 | To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency. |
| A310 | To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance. |
| B102 | To record payment of payroll. |
| B103 | To record a disbursement of pension benefit payments. |
| B104 | To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements. |
| B105 | To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed. |
| B106 | To record subsidy disbursement from the program account to the financing account not previously obligated. |
| B107 | To record payment and disbursement of funds. |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| TRANSACTION NUMBER | TRANSACTION DESCRIPTION |
|---|---|
| F229 | To record the closing of miscellaneous receipts at the end of the year. |
| F230 | To record the closing of gains and miscellaneous items into cumulative results of operations. |
| F231 | To record the closing of losses and miscellaneous items into cumulative results of operations. |
| F232 | To record the closing of the liquidating fund. |
| F233 | To record closing of fiscal-year activity to unexpended appropriations. |
| F234 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. |
| F236 | To record the closing of apportioned authority of guaranteed loan level into unused authority. |
| F238 | To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements. |
| F239 | To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements. |
| F240 | To record the closing of all unused guaranteed loan authority no longer available for use. |
| F242 | To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations. |
| F244 | To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations. |
| F245 | To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation. |
| F246 | To reclassify a temporary reduction at yearend. |
| F247 | To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested. |
| F248 | To reclassify a reduction in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment. |
| F249 | To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested. |
| F250 | To reclassify a reduction recorded in an invested “Specific Treasury-Managed Trust Fund.” |
| F255 | To record the closing of memorandum accounts for purchases. |
| F256 | To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable. |

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

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

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

## A100 FUNDING - Budgetary Resources Other Than Collections

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

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

**Proprietary Entry**
None

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

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

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

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

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

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

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

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

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

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

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
**Transaction Origin:** USSGL implementation guidance; Temporary Reduction

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

**Proprietary Entry**
None

A110 To record in the gaining fund reappropriation authority from an expired or unexpired losing fund to an unexpired gaining fund.
**Comment:** See USSGL TC-A112 for expired losing fund; see USSGL TC-A106 for unexpired losing fund.
**Transaction Origin:** USSGL implementation guidance; transactions for SF 133 reappropriation of funds

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

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

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

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

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

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

A114 To record an anticipated appropriation for trust fund expenditure transfer.
**Transaction Origin:** USSGL implementation guidance; transactions for SF 133 appropriated trust fund expenditure transfers

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

**Proprietary Entry**
None

A116 To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment.
**Transaction Origin:** USSGL TC-1075

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

**Proprietary Entry**
None

A118 To record anticipated resources apportioned but not available for use until they are realized for anticipated resources in programs subject to apportionment.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

A120 To record the allotment of authority.
**Transaction Origin:** USSGL TC-1085

**Budgetary Entry**
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
None

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

**Budgetary Entry**
Debit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
None

A123 To record the realization of previously anticipated authority for programs exempt from apportionment.
**Comment:** USSGL transactions that reference this transaction (bold transaction numbers reference a reversal): A186, A304, A305, **A308**, B126, C106, C109, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, C351, D108, D110, D134.
**Transaction Origin:** USSGL budgetary accounting guide

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

**Proprietary Entry**
None

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

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

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

**Proprietary Entry**
None

A126 To record amounts specifically withheld from apportionment by the Office of Management and Budget (OMB).
**Comment:** Reverse this transaction when authority is released.
**Transaction Origin:** USSGL TC-1065

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4430 Unapportioned Authority - OMB Deferral

**Proprietary Entry**
None

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

**Budgetary Entry**
Debit 4450 Unapportioned Authority - Available
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**
None

A128 To record authority temporarily unavailable pursuant to public law.
**Comment:** Reverse this transaction if authority becomes available.
**Transaction Origin:** USSGL TC-1025

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

**Proprietary Entry**
None

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

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

**Budgetary Entry**
Debit 4450 Unapportioned Authority - Available
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4398 Offsetting Collections Temporarily Precluded From Obligation

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

A132 To record a permanent reduction of unexpended appropriations.
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
**Transaction Origin**: USSGL implementation guidance; Permanent Reductions

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

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

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

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

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

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

A134 To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Refer to Office of Management and Budget (OMB) Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. This transaction applies to a permanent reduction and cancellation. Fund balance must be returned to a miscellaneous receipt account designated by OMB on an SF 1151, Non-expenditure Transfer, coded as a capital transfer. Credit USSGL account 2990 if withdrawal of funds does not occur simultaneously.
**Transaction Origin**: USSGL implementation guidance; Permanent Reductions - Unavailable Receipt Accounts

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

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

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

A135 To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols (TAFS) that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
**Comment:** When reducing spending authority from offsetting collections, include Authority_Type attribute "S" to ensure proper flow OMB Schedule P. There is no affect on USSGL account 1010 when authority is temporarily reduced. Refer to OMB Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
**Transaction Origin**: USSGL implementation guidance; Temporary Reductions

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

**Proprietary Entry**
None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
**Comment:** Credit USSGL account 2990 if fund withdrawal does not occur simultaneously.
**Transaction Origin:** USSGL TC-1160

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

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

A137 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
**Comment:** Reverse this transaction when there is a release of authority previously unavailable pending rescissions.
**Transaction Origin:** USSGL TC-1075

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

**Proprietary Entry**
None

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**Account Transactions**

A138 To record estimated recoveries of prior-year obligations.
**Transaction Origin:** USSGL TC-1007

**Budgetary Entry**
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
None

A139 To record authority, in a trust or special fund Treasury Appropriation Fund Symbol (TAFS), temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.
**Transaction Origin**: Trust or special fund guidance on refunds of prior-year obligations.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation

**Proprietary Entry**
None

A140 To record anticipated collections other than refunds.
**Comment:** Also post USSGL TC-A118.
**Transaction Origin:** Credit reform case study

**Budgetary Entry**
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4630 Funds Not Available for Commitment/Obligation

**Proprietary Entry**
None

A142 To record anticipated nonexpenditure payments to Treasury.
**Comment:** See USSGL TC-A143 to record anticipated capital transfers with a proprietary contingent liability.

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

**Proprietary Entry**
None

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

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund).
**Comment:** Refer to SFFAS #5 for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability.
**Transaction Origin:** USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

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

**Proprietary Entry**
Debit 5765 Non-Expenditure Financing Sources - Transfers Out
Credit 2920 Contingent Liabilities

A146 To record subsidy disbursed by the program fund not previously accrued.
**Comment:** Applicable to both direct and guaranteed loans. If funded by a direct appropriation, also post USSGL TC-B134.
**Transaction Origin:** Credit reform case study

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

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

A148 To record the decreases to indefinite borrowing authority.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; credit reform case study

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

**Proprietary Entry**
None

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

A150 To record subsidy payable accrued in the program account.
**Transaction Origin:** Credit reform case study

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

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

A152 To record indefinite or definite borrowing authority.
**Comment:** To cover reductions of indefinite borrowing authority, see USSGL TC-A148.
**Transaction Origin:** USSGL budgetary accounting guide

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

**Proprietary Entry**
None

A154 To record the realization of borrowing authority that was previously estimated.
**Comment:** When borrowing authority is estimated, the actual borrowing authority is realized based on the amount obligated. Also post USSGL TC-B204.
**Transaction Origin:** USSGL implementation guidance; borrowing authority case studies

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

**Proprietary Entry**
None

A155 To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
**Comment:** The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity.
**Transaction Origin:** USSGL implementation guidance; borrowing authority case studies

**Budgetary Entry**
Debit 4119 Other Appropriations Realized
Credit 4140 Substitution of Borrowing Authority

Transaction continued…

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

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

A156 To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
**Transaction Origin:** USSGL budgetary accounting guide

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

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

A158 To record actual reductions to borrowing authority previously anticipated.
**Comment:** See USSGL TC-A164 for anticipated reductions to borrowing authority.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**
None

A159 To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
**Comment:** The transaction is based on an appropriation or authorizing language that allows such activity and is used in conjunction with USSGL TC-C110.
**Transaction Origin:** USSGL implementation guidance; borrowing authority case studies

**Budgetary Entry**
Debit 4044 Anticipated Reductions to Borrowing Authority
Credit 4140 Substitution of Borrowing Authority

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

A168 To record the realization of contract authority that was previously anticipated.
**Comment:** When contract authority is estimated, the actual contract authority is realized based on the amount obligated. Also post USSGL TC-B204.
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**
Debit 4131 Current-Year Contract Authority Realized
Credit 4032 Estimated Contract Authority

**Proprietary Entry**
None

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

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

**Budgetary Entry**
Debit 4135 Contract Authority Liquidated
Credit 4130 Appropriation To Liquidate Contract Authority Withdrawn

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

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

**Budgetary Entry**
Debit 4138 Appropriation To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

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

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

**Budgetary Entry**
Debit 4138 Appropriations To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

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

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

A172 To record anticipated actual reductions to contract authority.
**Comment:** If contract authority was not anticipated, see USSGL TC-A174.
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**
Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Decreases to Indefinite Contract Authority

**Proprietary Entry**
None

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

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

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

A174 To record an unanticipated actual decrease to indefinite contract authority.
**Comment:** For the reduction of unobligated balances for indefinite contract authority, record the yearend preclosing USSGL TC-F112.
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

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

**Proprietary Entry**
None

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

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

**Budgetary Entry**
Debit 4138 Appropriations To Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

and

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

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

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

**Budgetary Entry**
Debit 4032 Estimated Contract Authority
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
None

A177 To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
**Transaction Origin:** Trust Fund Accounting Guide; Transfers of Contract Authority

**Budgetary Entry**
Debit 4137 Transfers of Contract Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

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

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

A178 To record anticipated adjustments/decreases to contract authority.
**Comment:** To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4034 Anticipated Adjustments to Contract Authority

**Proprietary Entry**
None

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

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4137 Transfers of Contract Authority

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

A180 To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
**Comment:** Refer to USSGL TC-A177 for recording the contract authority previously transferred and establishing the receivable of funds.
**Transaction Origin:** Trust Fund Accounting Guide; Transfers of Contract Authority

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

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

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

A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
**Comment:** Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.
**Transaction Origin:** Trust Fund Accounting Guide; Transfers of Contract Authority

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

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

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

**Budgetary Entry**
Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

and

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

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
**Transaction Origin:** USSGL implementation guidance; unavailable special fund receipt account transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5745 Appropriation Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

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

A184 To record in the expenditure account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
**Transaction Origin:** USSGL implementation guidance; unavailable special fund receipt account transfers

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

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

A185 To record the amount returned to a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS) that was permanently reduced in an associated special or trust expenditure TAFS. This transaction occurs in the same year as the permanent reduction.
**Comment:** Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

**Budgetary Entry**
None

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

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL TC-4030

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

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

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

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

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

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

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

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

**Proprietary Entry**
None

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

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

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

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

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

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

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

**A200 FUNDING - Authority Transfers**

A204 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfers-in based on an apportionment request.

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

**Proprietary Entry**
None

A214 To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series; account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS); see USSGL TCs-A223 and A225 for invested TAFS. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.
**Transaction Origin:** USSGL implementation guidance; allocation transfers

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

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

A217 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.
**Comment:** Credit USSGL account 4450 only in the unique circumstance where an apportionment occurs in the receiving account.

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

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

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

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

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

and

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

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

A219 To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
**Comment:** Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

**Budgetary Entry**
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4166 Allocations of Realized Authority -To Be Transferred From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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

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

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

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

A221 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A218.
**Transaction Origin:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

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

A223 To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

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

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

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

**Budgetary Entry**
None

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

A225 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
**Comment:** Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

**Budgetary Entry**
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A226 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.
**Comment:** Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received.
**Transaction Origin:** USSGL implementation guidance; allocation transfers

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

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

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

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

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

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

A230 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.
**Comment:** Refer to USSGL TC-A231 to record the parent agency receiving funds from the receiving agency. Trust funds do not record USSGL accounts in the 3100 series. Special funds may record USSGL accounts in the 3100 series for other than appropriations received. Record USSGL account 1330 if the receivable was previously established.
**Transaction Origin:** USSGL implementation guidance; allocation transfers

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

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

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

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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

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

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

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

A234 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
**Comment:** For the parent appropriation agency, use USSGL TC-A224 for the cash transfer method.
**Transaction Origin:** USSGL implementation guidance; allocation transfers

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

**Proprietary Entry**
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1330 Receivable for Transfers of Currently Invested Balances

A236 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
**Transaction Origin:** USSGL implementation guidance; allocation transfers

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

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A237 To record the transfer out of expired unobligated expenditure transfers receivable.
**Transaction Origin**: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

**Proprietary Entry**
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

A238 To record the transfer in of expired unobligated expenditure transfers receivable.
**Transaction Origin**: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

**Budgetary Entry**
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Transaction continued…

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

**Proprietary Entry**
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

A240 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation.
**Transaction Origin:** USSGL implementation guidance; Extentions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

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

A241 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS).
**Comment:** Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation.
**Transaction Origin:** USSGL implementation guidance; Extentions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations

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

A242 To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.
**Transaction Origin:** USSGL TC-1008

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

**Proprietary Entry**
None

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

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

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

**Proprietary Entry**
None

A246 To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.
**Comment:** Trust and special funds credit USSGL account 5755 to transfer appropriated receipts.
**Transaction Origin:** USSGL implementation guidance; appropriation transfers

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

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

A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.
**Comment:** Trust and special funds debit USSGL account 5765 to transfer appropriated receipts.

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

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

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

A249 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of appropriated general funds.
**Comment:** Transfer of USSGL accounts 4450 and 4620.
**Transaction Origin**: USSGL implementation guidance; appropriation transfers; Federal Trust Fund Accounting Guide

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A250 To record in the receiving agency an actual current-year or prior-year unanticipated non-expenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A263, A255R, A285, and A287.
**Transaction Origin**: USSGL implementation guidance; appropriation transfers; Federal Trust Fund Accounting Guide

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

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

A251 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
**Comment:** Transfer of USSGL accounts 4450 and 4620.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Transaction continued…

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

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

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

A252 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.
**Comment:** Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A253, A255, A284 and A286.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

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

A253 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A252, A255, A284, and A286.
**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

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

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

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

A254 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
**Comment:** This includes transfers from general fund to special funds. Transfer of USSGL account 4801.
**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

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

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

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

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

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

A256 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
**Comment:** See USSGL TC-A257 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.
**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfers of Obligated Balances

**Proprietary Entry**
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1410 Advances to Others
Credit 1450 Prepayments

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

A257 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
**Comment:** See USSGL TC-A256 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer.
**Transaction Origin:** USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

**Budget Entry**
Debit 4195 Transfers of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances to Others
Debit 1450 Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

A258 To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
**Comment:** See USSGL TC-A114 for the anticipation and USSGL TC-A260 for collection of the receivable. Use USSGL account 4450 if transfer was not previously anticipated.
**Transaction Origin:** USSGL implementation guidance; appropriation trust fund expenditure transfers

**Budgetary Entry**
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transferred In

A259 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

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

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

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

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

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

A261 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
**Comment:** See USSGL TC-A259 for the establishment of USSGL 2155.
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

A262 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

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

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

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

A263 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A285, and A287.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

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

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

A264 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
**Comment:** For payments received from a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-C190.
**Transaction Origin:** USSGL implementation guidance; trust funds

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

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

A266 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
**Comment:** For payments made to a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
**Transaction Origin:** USSGL implementation guidance; trust funds

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

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

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

A267 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
**Comment:** Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
**Transaction Origin:** USSGL implementation guidance; trust funds

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

**Proprietary Entry**
Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A268 To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
**Comment:** This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.
**Transaction Origin:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

**Budgetary Entry**
Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

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

A269 To record budget authority temporarily reduced in an Agency Trust Fund Expenditure Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.
**Comment:** Refer to Office of Management and Budget Circular A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A271 in the Treasury-Managed Trust Fund TAFS.
**Transaction Origin:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

Transaction continued…

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

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

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
**Transaction Origin:** Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

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

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

A271 To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" Treasury Appropriation Fund Symbol (TAFS) to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a temporary reduction.
**Comment:** Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A269 in the Agency Trust Fund Expenditure TAFS.
**Transaction Origin:** USSGL implementation guidance; Temporary Reductions

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

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

**U.S. Government Standard General Ledger**
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A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
**Comment**: Refer to USSGL TC-A268 for establishing the receivable.
**Transaction Origin**: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

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

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

A274 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
**Comment**: Refer to USSGL TC-A270 for establishing the payable.
**Transaction Origin**: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

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

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

A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
**Comment**: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.
**Transaction Origin**: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

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

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

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

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

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

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

A280 To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
**Comment**: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.
**Transaction Origin**: Trust and special fund guidance on nonexpenditure appropriation transfers.

**Budgetary Entry**
Debit 4171 Non-Allocation Transfers of Invested Balances - Receivable
Credit 4160 Anticipated Transfers - Current-Year Authority

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

A281 To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
**Comment**: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.
**Transaction Origin**: Trust and special fund guidance on nonexpenditure appropriation transfers.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4172 Non-Allocation Transfers of Invested Balances - Payable

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

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

A282 To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
**Comment**: Refer to A280 for the establishment of the receivable.
**Transaction Origin**: Trust and special fund guidance on nonexpenditure appropriation transfers.

**Budgetary Entry**
Debit 4170 Transfers - Current-Year Authority
Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred
Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

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

A283 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
**Comment**: Refer to A281 for the establishment of the payable.
**Transaction Origin**: Trust and special fund guidance on nonexpenditure appropriation transfers.

**Budgetary Entry**
Debit 4172 Non-Allocation Transfers of Invested Balances - Payable
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred

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

A284 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
**Comment:** Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A252, A253, A255 and A286.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
Debit 4195 Transfer Out Obligated Balances
Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4234 Other Federal Receivables - Transferred

Transaction continued…

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

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

A285 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.
**Comment:** Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Debit 4234 Other Federal Receivables - Transferred
Credit 4195 Transfer Out Obligated Balances

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

A286 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
**Comment:** Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A252, A253, A255 and A284.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4230 Unfilled Customer Orders Without Advance - Transferred

**Proprietary Entry**
Debit 1010 Fund Balance with Treasury
Credit 5765 Nonexpenditure Financing Sources - Transferred-Out

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

A287 To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
**Comment:** Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A285.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

**Budgetary Entry**
Debit 4230 Unfilled Customer Orders Without Advance -Transferred
Credit 4195 Transfer of Obligated Balances

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

A288 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See USSGL TC-A289 for the receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4802

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfers of Obligated Balances

**Proprietary Entry**
Debit 5730 Financing Sources Transferred Out without Reimbursement
Credit 1410 Advances to Others
Credit 1450 Prepayments

A289 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
**Comment:** See USSGL TC-A288 for the transferring agency.
**Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4802

**Budgetary Entry**
Debit 4195 Transfers of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances to Others
Debit 1450 Prepayments
Credit 5720 Financing Sources Transferred In without Reimbursement

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

A290 To record in the transferring agency the transfer-out of unfilled customer orders with advance.
**Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4225

**Budgetary Entry**
Debit 4195 Transfer of Obligated Balances
Credit 4231 Unfilled Customer Orders With Advance - Transferred

**Proprietary Entry**
None

A291 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
**Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4225

**Budgetary Entry**
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4195 Transfer of Obligated Balances

**Proprietary Entry**
None

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

**A300 FUNDING - Reimbursables and Other Income**

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

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

**Proprietary Entry**
None

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.
**Transaction Origin:** USSGL reimbursable accounting guide

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

**Proprietary Entry**
None

A305 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.
**Transaction Origin:** Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
Debit 4252 Reimbursement of Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

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

A306 To record earned revenue in the performing agency related to a reimbursable agreement or other income.
**Comment:** See USSGL TC-C182
**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**
Debit 2310 Advances From Others
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A308 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
**Comment:** Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Reverse USSGL TC-A122 if the refund was not previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
Debit 2310 Advances From Others
Credit 1010 Fund Balance With Treasury

A310 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
**Comment:** The ordering agency uses USSGL TC-B204.
**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

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

**B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases**

B102 To record payment of payroll.
**Comment:** For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL 6000 account series and then offset those amounts using USSGL account 6610 (see USSGL TC-D309), when the costs are capitalized to the appropriate "in-process" type asset accounts. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL transactions B404, D404, and D406.
**Transaction Origin:** USSGL TC-2045

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

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.
**Comment:** Also requires the reclassification of expenses from unfunded to funded.
**Transaction Origin:** USSGL implementation guidance; FASAB #5, Accounting for Liabilities

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders – Obligations, Paid

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

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
**Comment:** Also post USSGL TC-C220, which establishes the loan receivable after default.
**Transaction Origin:** Credit reform case studies

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

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

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

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

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

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

and

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

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

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

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

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

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

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

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

B108 To record a loss in the imprest fund.

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

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

B109 To record payment of interest not previously accrued.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B322 for accrued interest.
**Transaction Origin:** Credit reform case studies

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

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

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

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

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

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

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

**Budgetary Entry**
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 2140 Accrued Interest Payable
Credit 1010 Fund Balance With Treasury

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

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

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

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

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

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

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

B118 To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.
**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

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

**Proprietary Entry**
Debit 5890 Tax Revenue Refunds
Credit 1010 Fund Balance With Treasury

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
**Transaction Origin:** USSGL implementation guidance; changes related to capital transfers and repayment of debt
**Comment:** See USSGL TC-B136 for capital transfers from liquidating accounts.
**Budgetary Entry**
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4151 Actual Capital Transfers to the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

**Proprietary Entry**
Debit 2920 Contingent Liabilities
Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
**Comment:** If not anticipated, debit USSGL account 4450 or 4620.
**Transaction Origin:** USSGL TC-3010

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

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

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

B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
**Transaction Origin:** USSGL TC-3010

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

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

B122 To record repayments of other debt.
**Comment:** Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

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

**Proprietary Entry**
Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B123 To record the sale of Federal securities at par value.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B124 To record the purchase of Federal securities acquired at par value.
**Comment:** Also post USSGL TC-B129 if accrued interest is purchased.
**Transaction Origin:** USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

**Budgetary Entry**
None

Transaction continued…

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

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

B125 To record the sale of Federal securities acquired at a premium.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

B126 To record the purchase of Federal securities acquired at a premium.
**Comment:** Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.
**Transaction Origin:** USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

**Budgetary Entry**
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B127 To record the sale of Federal securities at a discount.

**Budgetary Entry**
None

Transaction continued…

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

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129 To record the purchase of accrued interest on Treasury securities.

**Budgetary Entry**
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1340 Interest Receivable
Credit 1010 Fund Balance With Treasury

B130 To record a lien paid before personal property is sold.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, accounting for inventory and related property

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3107 Unexpended Appropriations - Used
Credit 5700 Expended Appropriations

B136 To record in the liquidating account the payment of excess cash to Treasury not needed to satisfy obligations and/or disbursements.
**Comment:** See Office of Management and Budget (OMB) Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.
**Transaction Origin:** Credit reform liquidating account case study

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

**Proprietary Entry**
Debit 2970 Resources Payable to Treasury
Credit 1010 Fund Balance With Treasury

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A266 for nonexchange expenditure transfers-out.
**Transaction Origin:** USSGL implementation guidance; trust funds

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

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

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

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 1190 Other Cash

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

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2310 Advance From Others
Credit 1200 Foreign Currency

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

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

B202 To record a commitment of unobligated amounts in programs subject to apportionment.
**Comment:** To decrease the commitment, reverse this transaction.
**Transaction Origin:** USSGL TC-2005

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**
None

B203 To record a commitment of unobligated balances in programs exempt from apportionment.
**Comment:** To decrease the commitment, reverse this transaction.

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4720 Commitments - Programs Exempt From Apportionment

**Proprietary Entry**
None

B204 To record current-year undelivered orders without an advance.
**Comment:** To decrease obligation in the current year, reverse this transaction.
**Transaction Origin:** USSGL TC-2010

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

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

B206 To record current-year undelivered orders with an advance.
**Comment:** See USSGL TC-B404 for the expense.
**Transaction Origin:** USSGL TC-2010

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

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

B208 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

B209 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

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

B210 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

B211 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

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

**B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities**

B302 To record the delivery of goods or services and accrue a liability.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL TC-2020

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

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

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

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

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

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

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

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

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

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

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

**Budgetary Entry**
None

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

B310 To record the delivery of goods or services for construction.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1720 Construction-In-Progress
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

B314 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
**Comment:** This transaction is simultaneously posted with USSGL TC-B316. Also post USSGL TC-B134.
**Transaction Origin:** USSGL implementation guidance; canceled payables

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expense/Program Costs
Credit 2110 Accounts Payable

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

B316 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
**Comment:** Simultaneously post USSGL TC-B314 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.
**Transaction Origin:** USSGL implementation guidance; canceled payables

**Budgetary Entry**
Debit 4350 Canceled Authority
Credit 4201 Total Actual Resources - Collected

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

B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.
**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**
None

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

B322 To record the accrual of interest expenses incurred, not yet paid.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.
**Transaction Origin:** USSGL TC-2030

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders -Obligations, Unpaid

**Proprietary Entry**
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable

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

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

**Budgetary Entry**
None

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

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

**Budgetary Entry**
None

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

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

**Budgetary Entry**
None

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

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

B330 To record an increase in actuarial liabilities for benefit plans.
**Comment:** Reverse this entry for a decrease.
**Transaction Origin:** USSGL implementation guidance; FECA liability

**Budgetary Entry**
None

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

B332 To record the payable to borrowers from sales of foreclosed property with recourse.
**Comment:** Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.
**Transaction Origin:** Credit reform case study

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

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 2110 Accounts Payable

B334 To record the inventory purchased for a resale under historical cost (title was passed).
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1521 Inventory Purchased for Resale
Credit 2110 Accounts Payable

B338 To record the fair market value of real and intangible forfeited property.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Deferred Credit

**U.S. Government Standard General Ledger**
**Account Transactions**

B340 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Deferred Credits

B344 To record the funded portion of cleanup costs that was previously estimated.
**Comment:** If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
**Transaction Origin:** USSGL implementation guidance; environmental cleanup cost case study

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

B346 To record capital lease liability.
**Comment:** If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-E202 to track purchases.

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

**B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments**

B402 To record revenue received in advance.
**Transaction Origin:** USSGL TC-4140

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

B404 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.
**Comment:** See USSGL TC-A306 to see the reimbursable authority and USSGL TC-B206 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
    Credit 1410 Advances to Others
    Credit 1450 Prepayments

**U.S. Government Standard General Ledger**
**Account Transactions**

## C100 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the programs fund to the financing fund.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
None

C102 To record service in kind provided by non-Federal sources.
**Transaction Origin:** USSGL TC-3145

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C104 To record the collection of subsidy for loan modification costs in the financing account.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C106 To record the collection of reestimated subsidy in the financing account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

and

Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C108 To record the receipts reported into deposit funds and clearing accounts.
**Comment:** See USSGL TC-C152
**Transaction Origin:** USSGL TC-3045

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

C109 To record the receipt of previously anticipated collections.
**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A306, A308, A310, and C186 for reimbursable agreement transactions.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4264 Actual Collections of Rent

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.
**Transaction Origin:** USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

**Budgetary Entry**
Debit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4277 Other Actual Collections - Federal

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
**Comment:** See USSGL TC-B206 for application of an advance.
**Transaction Origin:** USSGL TC-3115

**Budgetary Entry**
Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1410 Advances to Others
Credit 1450 Prepayments

C116 To record in the financing fund unearned fees collected for undisbursed loans.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** Credit reform case study

**Budgetary Entry**
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

C117 To record in the financing fund fees collected when loans are disbursed.
**Comment:** Fees are earned by loan guarantees when the third party disburses.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C118 To record in the financing fund fees earned when loans are disbursed.
**Comment:** Fees are earned by loan guarantees when the third party disburses.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Deferred Credits
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C120 To record the maturity of Federal securities acquired at par value.
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C122 To record the maturity of Federal securities acquired at a premium.
**Comment:** At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-D510 for the amortization transaction.
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

**U.S. Government Standard General Ledger**
**Account Transactions**

C124 To record the maturity of Federal securities acquired at a discount.
**Comment:** At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-D510 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
**Comment:** USSGL TC-C208 must have previously been recorded. Reverse proprietary entry in USSGL TC-C208.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4281 Actual Program Fund Subsidy Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations.

**Budgetary Entry**
Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances to Others

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL TC-4050

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
**Comment:** Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL TC-4050

**Budgetary Entry**
Debit 4902 Delivered Orders – Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease

Transaction continued…

Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
**Comment:** USSGL TC-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations.

**Budgetary Entry**
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

C137 To record the restitution of the imprest fund loss.
**Comment:** Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1310 Accounts Receivable
Credit 7290 Other Losses

**U.S. Government Standard General Ledger**
**Account Transactions**

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
**Comment:** See USSGL TC-C212 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations.

**Budgetary Entry**
Debit 4902 Delivered Orders – Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
**Comment:** See USSGL guidance on Federal Employee Health Benefit/Leave Without Pay Status. Reverse USSGL TC-B134.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

C140 To record the collection of receivables from Federal sources.
**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Debit 4277 Other Actual Collections - Federal
Credit 4283 Interest Receivable From Treasury
Credit 4287 Other Federal Receivables

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1340 Interest Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

C142 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
**Comment:** If revenue was previously accrued, do not make the entries to USSGL accounts 5990 or 2980 (see USSGL TC-C143). See USSGL TC-F229 for the preclosing adjusting entry recorded at yearend.
**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

and

Debit 5990 Collections for Others
Credit 2980 Custodial Liability

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
**Comment:** For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. See USSGL TC-F229 for the preclosing adjusting entry recorded at yearend.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1325 Tax Receivable
Credit 1340 Interest Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

and

Debit 5990 Collections for Others
Credit 5991 Accrued Collections for Others

For tax revenue:
Debit 5801 Tax Revenue Accrual Adjustment
Credit 5800 Tax Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C144 To record the undeposited collections for funds that do not require budgetary reporting.
**Comment:** Reverse entry upon disposition of undeposited collections.
**Transaction Origin:** USSGL TC-4120

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

C146 To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
**Comment:** For budgetary impact, see USSGL TC-C148.
**Transaction Origin:** USSGL TC3050

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
**Comment:** Other than from reimbursable agreement, see USSGL TC-A300s. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

C150 To record the receipt of other cash.
**Comment:** See USSGL TC-C108.
**Transaction Origin:** USSGL TC4135

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1190 Other Cash
Debit 1195 Other Monetary Assets
Credit 2990 Other Liabilities

**U.S. Government Standard General Ledger**
**Account Transactions**

C152 To record unapplied receipts into fund symbols that require budgetary reporting.
**Comment:** If not deposited in account fund symbol, see USSGL TC-C108. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL TC-4145

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

C154 To record the collections of unaccrued interest on loans from non-Federal sources.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C158 To record cash donations as budgetary resources, as allowed by law.
**Comment:** See USSGL TC-C202 and/or TC-C226 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.
**Transaction Origin:** USSGL TC-4195

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

**U.S. Government Standard General Ledger**
**Account Transactions**

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
**Comment:** Use only for pre-Credit Reform.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1551 Foreclosed Property
Debit 7210 Losses on Disposition of Assets - Other
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 7110 Gains on Disposition of Assets - Other

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
**Comment:** This transaction does not include bad debt.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
**Comment:** Use only for post-Credit Reform.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger**
**Account Transactions**

C164 To record non-cash assets donated by the public.
**Transaction Origin:** USSGL TC-5100

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished goods
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
**Comment:** When seized cash is deposited, see USSGL TC-C168.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1531 Seized Monetary Instruments
Credit 2990 Other Liabilities

C168 To record seized cash deposited in a deposit fund.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

and

Debit 1532 Seized Cash Deposited
Credit 1531 Seized Monetary Instruments

**U.S. Government Standard General Ledger**
**Account Transactions**

C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1532 Seized Cash Deposited

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

C174 To record undeposited cash that was forfeited.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities
Credit 1531 Seized Monetary Instruments

Debit 1110 Undeposited Collections
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C176 To record cash deposited after forfeiture.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
**Comment:** Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**
Debit 4222 Unfilled Customer Orders With Advance
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2310 Advances From Others

C184 To record in the performing agency an advance received after a reimbursable agreement was established.
**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**
Debit 4222 Unfilled Customer Orders With Advance
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 2310 Advances From Others

C186 To record the collection of receivables in the performing agency for reimbursable services.
**Transaction Origin:** USSGL reimbursable accounting guide

**Budgetary Entry**
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C188 To record the collection of revenue into unavailable special fund receipt accounts.
**Comment:** See USSGL TCs-A182 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
**Transaction Origin:** USSGL implementation guidance; unavailable special fund receipt account transfers

**Budgetary Entry**
None

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5900 Other Revenue

C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
**Comment:** These payments are defined as expenditure transfers in the budget. See USSGL TC-A264 for nonexchange expenditure transfers-in.
**Transaction Origin:** USSGL implementation guidance; trust funds

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipt
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
**Transaction Origin:** USSGL implementation guidance; accounting for X7000 accounts
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 5600 Donated Revenue

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
**Transaction Origin:** USSGL implementation guidance; accounting for X7000 accounts
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

## C200 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C202 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.
**Comment:** Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C226.
**Transaction Origin:** USSGL implementation guidance; miscellaneous receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1325 Taxes Receivable
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5801 Tax Revenue Accrual Adjustment
Credit 5900 Other Revenue

and

Debit 5991 Accrued Collections for Others
Credit 2980 Custodial Liability

C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
**Comment:** Applicable to guaranteed loans
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

C206 To record in the financing fund the disbursement of direct loans.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C208 To record binding loan contracts and subsidy receivables accrued in the financing account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
Debit 4281 Actual Program Fund Subsidy Receivable
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 2950 Liability for Subsidy Related to Undisbursed Loans

C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
Debit 4285 Receivable From the Liquidating Fund
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

**U.S. Government Standard General Ledger**
**Account Transactions**

C212 To record refund receivables for assets or expenses that do not create budgetary resources until collected.
**Comment:** USSGL TC-C136 records the collection. Note: Agencies that post a dr6500 and a cr6900 instead of cr6790 also must provide an unfunded attribute for the Statement of Financing.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6500 Cost of Goods Sold
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

C214 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4283 Interest Receivable From Treasury
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5310 Interest Revenue - Other
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5900 Other Revenue

C215 To record interest receivable on Treasury securities.
**Comment:** See USSGL TC-A196 for special funds and non-revolving trust funds.

**Budget Entry**
None

**Proprietary Entry**
Debit 1340 Interest Receivable
Credit 5311 Interest Revenue - Investments

C216 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.
**Comment:** These are not budgetary resources until collected.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C217 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
**Comment:** These are not budgetary resources until collected.
**Transaction Origin:** USSGL implementation guidance; unavailable special fund receipt account transfers

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

C218 To record establishment of current-period earnings on income received in advance.
**Comment:** See USSGL TC-B402 for collection entry.
**Transaction Origin:** USSGL TC-4045

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Deferred Credits
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C220 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
**Comment:** Applicable to activity for guaranteed loans.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1340 Interest Receivable
Debit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C222 To record an old motor vehicle that was traded in for a new motor vehicle using the direct method.
**Comment:** This entry is to show a trade-in only. An entry for indirect cost is not included. This is the way that the Department of Defense accounts for repairable items involving trade-ins.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Accounts receivable represents the cash amount the vehicle procurer will receive from the customer:

**Budgetary Entry**
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold

Inventory held for repair represents the value of an asset after it is repaired (value of a similar new asset). Other financing source represents fair market value of the old vehicle. Other financing source was used instead of revenue from goods sold due to trade-in, which is not a budgetary resource. Inventory allowance represents the estimated repair cost of the damaged vehicle.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Credit 1529 Inventory - Allowance
Credit 5790 Other Financing Sources

**U.S. Government Standard General Ledger**
**Account Transactions**

C224 To record loans other than credit reform.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4902 Delivered Orders – Obligations, Paid

**Proprietary Entry**
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C226 To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.
**Comment:** For custodial revenue other than interest, see USSGL TC-C202.
**Transaction Origin:** USSGL implementation guidance; miscellaneous receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue

and

Debit 5991 Accrued Collections for Others
Credit 2980 Custodial Liability

C228 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

C230 To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
**Transaction Origin:** USSGL implementation guidance; accounting for X7000 accounts
**Comment:** Agencies that have foreign currency account symbols (X7000 series) will make this entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

**U.S. Government Standard General Ledger**
**Account Transactions**

**C300 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)**

C302 To record the sale of Federal securities purchased at a premium. The sale results in a gain.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than Public the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C304 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
**Comment:** At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Transaction continued...

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C306 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned.
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C308 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
**Comment:** At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL implementation guidance; FACTS II investments in Treasury and agency securities

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**U.S. Government Standard General Ledger**
**Account Transactions**

C312 To record the receipt of cash from the sale or disposition of personal property collected for replacement property.
**Comment:** Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.
*See USSGL implementation guidance "Disposition of Personal Property", which can be acquired on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8,9.
**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**
***None**

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
    Credit 1750 Equipment
    Credit 1820 Leasehold Improvements
    Credit 1830 Internal-Use Software
    Credit 1832 Internal-Use Software in Development
    Credit 1890 Other General Property, Plant, and Equipment
    Credit 7110 Gains on Disposition of Assets - Other

C314 To record the loss (or gain) from sale of foreclosed property without recourse.
**Comment:** Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** Credit reform case study

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
    Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
    Credit 1551 Foreclosed Property

**U.S. Government Standard General Ledger**
**Account Transactions**

C316 To record the loss (or gain) on property sold with recourse.
**Comment:** Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1551 Foreclosed Property
Credit 2110 Accounts Payable

C318 To record the loss on loan receivable from the borrower on a sale with recourse.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** Credit reform case study

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

C320 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
**Comment:** The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Budgetary Entry**
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C322 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
**Comment:** The budgetary entry is the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Budgetary Entry**
Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 5311 Interest Revenue - Investments
Debit 7211 Losses on Disposition of Investments
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C324 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

C326 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
**Comment:** The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

C328 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
**Transaction Origin:** USSGL implementation guidance; disposition of personal property

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C329 To record cash collected from a loss or a gain from the sale of foreclosed property.
**Comment:** Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

**Budgetary Entry**
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C330 To record the sale of stockpile materials.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

**U.S. Government Standard General Ledger**
**Account Transactions**

C332 To record stockpile materials sold at a gain.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C334 To record stockpile materials sold at a loss.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

C336 To record the collection of sale proceeds from forfeited personal property sold.
**Transaction Origin:** For special fund transaction, see USSGL implementation guidance; receipts not available for obligation upon collection; for seized assets, see USSGL implementation guidance: accounting for inventory and related property.

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

and

Debit 2320 Deferred Credits
Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger**
**Account Transactions**

C340 To record the sale of forfeited property.
**Comment:** Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property; seized assets

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C342 To record the proceeds from commodities sold.
**Comment:** For cost of goods sold, see USSGL TC-D612. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

C344 To record a loss on the sale of commodities.
**Comment:** For cost of goods sold, see USSGL TC-D612.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger**
**Account Transactions**

C345 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
**Comment:** For cost of goods sold, see USSGL TC-D612.
**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue from Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

C348 To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.
**Comment:** For cost of goods sold, see USSGL TC-D612.
**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**
Debit 4266 Other Actual Business Collection From Non-Federal Sources
Debit 4277 Other Actual Collection - Federal

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collection From Federal Sources
Credit 4287 Other Federal Receivable

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 5100 Revenue from Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

C350 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments**.**
**Comment:** For cost of goods sold, see USSGL TC-D612.
**Transaction Origin:** USSGL TC-5080

**Budgetary Entry**
Debit 4287 Other Federal Receivable
Credit 4070 Anticipated Collections From Federal Sources

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
    Credit 1511 Operating Materials and Supplies Held for Use
    Credit 1521 Inventory Purchased for Resale
    Credit 1525 Inventory - Raw Materials
    Credit 1526 Inventory - Work-in-Process
    Credit 1527 Inventory - Finished Goods
    Credit 1541 Forfeited Property Held for Sale
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
    Credit 1591 Other Related Property
    Credit 1711 Land and Land Rights
    Credit 1712 Improvements to Land
    Credit 1720 Construction-in-Progress
    Credit 1730 Buildings, Improvements, and Renovations
    Credit 1740 Other Structures and Facilities
    Credit 1820 Leasehold Improvements
    Credit 1890 Other General Property, Plant, and Equipment
    Credit 5100 Revenue from Goods Sold
    Credit 7110 Gains on Disposition of Assets - Other

C351 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
**Comment:** Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.
**Transaction Origin:** Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

**Budgetary Entry**
Debit 4287 Other Federal Receivable
    Credit 4210 Anticipated Reimbursements and Other Income

**Proprietary Entry**
Debit 1310 Accounts Receivable
    Credit 5100 Revenue From Goods Sold
    Credit 5200 Revenue From Services Provided

**U.S. Government Standard General Ledger**
**Account Transactions**

## D100 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Upward and Downward

D102 To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.
**Comment:** If downward adjustment is material, credit USSGL account 7400 or 7401. If immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL TC2020, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Accrued Liabilities
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs
Credit 7400 Prior-Period Adjustments - Not Restated
Credit 7401 Prior-Period Adjustments - Restated

**U.S. Government Standard General Ledger**
**Account Transactions**

D104 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.

**Comment:** If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases. Reverse USSGL TC-B134 for direct appropriations.

**Transaction Origin:** USSGL TC-2020, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs
Credit 7400 Prior-Period Adjustments - Not Restated
Credit 7401 Prior-Period Adjustments - Restated

**U.S. Government Standard General Ledger**
**Account Transactions**

D106 To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Debit 7400 Prior-Period Adjustments - Not Restated
Debit 7401 Prior-Period Adjustments - Restated
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

**U.S. Government Standard General Ledger**
**Account Transactions**

D108 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.

**Comment:** The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
- Credit 4060 Anticipated Collections From Non-Federal Sources
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4450 Unapportioned Authority

**Proprietary Entry**

Debit 1010 Fund Balance With Treasury
- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6100 Operating Expenses/Program Costs
- Credit 6900 Nonproduction Costs
- Credit 7400 Prior-Period Adjustments - Not Restated
- Credit 7401 Prior-Period Adjustments - Restated

**U.S. Government Standard General Ledger**
**Account Transactions**

D110 To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.
**Comment:** The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

**Proprietary Entry**
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Accrued Liabilities
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6900 Nonproduction Costs
Credit 7400 Prior-Period Adjustments - Not Restated
Credit 7401 Prior-Period Adjustments - Restated

**U.S. Government Standard General Ledger**
**Account Transactions**

D112 To record a downward reestimate for loan subsidies in the financing account.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 6199 Adjustment to Subsidy Expense

and

Debit 1399 Allowance for Subsidy
Debit 2180 Loan Guarantee Liability
Debit 6330 Other Interest Expenses
Credit 2990 Other Liabilities

D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL TC2020, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Transaction continued...

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Debit 7400 Prior-Period Adjustments - Not Restated
Debit 7401 Prior-Period Adjustments - Restated
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities
Credit 2590 Other Debt
Credit 2990 Other Liabilities

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL TC2020, USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Transaction continued...

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Debit 7400 Prior-Period Adjustments - Not Restated
Debit 7401 Prior-Period Adjustments - Restated
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities
Credit 2590 Other Debt
Credit 2990 Other Liabilities

D118 To record an upward adjustment to prior-year unpaid unexpended obligations.
**Comment:** The goods, services, or invoice have not been received.
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

**Proprietary Entry**
None

D120 To record a downward adjustment to unpaid prior-year unexpended obligations.
**Comment:** The goods, services, or invoice have not been received.
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

D122 To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
**Comment:** The invoice has been paid, but goods and services have not been received.
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

**Proprietary Entry**
Debit 1410 Advances to Others
Debit 1450 Prepayments
Credit 1010 Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid expended authority.
**Comment:** A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134.
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

D128 To record a downward adjustment to prior-year paid expended authority with no refund collected.
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 6790 Other Expense Not Requiring Budgetary Resources

**U.S. Government Standard General Ledger**
**Account Transactions**

D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
**Comment:** The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.
**Transaction Origin:** USSGL implementation guidance; upward and downward adjustments to expired appropriations

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Credit 1410 Advances to Others

D132 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.
**Comment:** The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL TC-2020

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
**Comment:** The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-E202 to track purchases.
**Transaction Origin:** USSGL budgetary accounting guide

**Budgetary Entry**
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**
Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority

Debit 4450 Unapportioned Authority
Credit 4134 Contract Authority Withdrawn

**Proprietary Entry**
None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
**Transaction Origin:** USSGL implementation guidance; borrowing authority case studies

**Budgetary Entry**
Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority

Debit 4450 Unapportioned Authority
Credit 4144 Borrowing Authority Withdrawn

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

## D200 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
**Comment:** It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D216 for custodial revenue.
**Transaction Origin:** USSGL implementation guidance; FASAB #7, accounting for revenue and other financing sources

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 5809 Contra Revenue for Taxes
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

D204 To record the estimated allowance for bad debts related to non-credit-reform receivables.
**Transaction Origin:** USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1359 Allowance for Loss on Loans Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

D205 To record the writeoff of penalties, fines, and administrative fees receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D206 To record the writeoff of accounts receivable.
**Transaction Origin:** USSGL TC-4105

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D207 To record the writeoff of taxes receivable.
**Transaction Origin:** USSGL implementation guidance; miscellaneous receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

D208 To record the writeoff of loans receivable for loans made before fiscal 1992.
**Transaction Origin:** USSGL TC-4115

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

D210 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

D212 To record the writeoff of interest receivable.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1349 Allowance for Loss on Interest Receivable
Credit 1340 Interest Receivable

D213 To record the writeoff of assets other than investments.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment

D214 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
**Transaction Origin:** USSGL implementation guidance; miscellaneous receipts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

and

Debit 2980 Custodial Liability
Credit 6190 Contra Bad Debt Expense - Incurred for Others

D216 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
**Comment:** See USSGL TC-D202 for other than custodial revenue.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
Debit 5809 Contra Revenue for Taxes
Debit 5909 Contra Revenue for Other Revenue

Transaction continued…

Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others

D218 To record an adjustment to loans receivable based on acquired collateral property.
**Transaction Origin:** Credit reform case studies

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1349 Allowance for Loss on Interest Receivable
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1559 Foreclosed Property - Allowance
Credit 2910 Prior Liens Outstanding on Acquired Collateral

D220 To record an adjustment for actual loss of inventory.
**Transaction Origin:** USSGL TC-5035

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger**
**Account Transactions**

D222 To record an adjustment for actual loss of forfeited property.
**Transaction Origin:** USSGL TC-5035

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1549 Forfeited Property - Allowance
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use

D224 To record an adjustment for actual loss of commodities.
**Transaction Origin:** USSGL TC-5035

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental waste from past operations at net book value of zero.
**Transaction Origin:** USSGL implementation guidance; environmental cleanup cost case study

**Budgetary Entry**:
None

**Proprietary Entry:**
Debit 2995 Estimated Cleanup Cost Liability
Credit 1749 Accumulated Depreciation - Other Structures and Facilities

**U.S. Government Standard General Ledger**
**Account Transactions**

## D300 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Reclassification/Revaluation

D302 To record an increase in the imprest fund.
**Comment:** Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.
**Transaction Origin:** USSGL TC-3035

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

**Proprietary Entry**
Debit 1120 Imprest Funds
Credit 1010 Fund Balance With Treasury

D303 To record clearing of the prior year imprest fund from an annual year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 1120 Imprest Fund

D304 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
**Transaction Origin:** USSGL TC-3045

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D306 To record the reclassification of expended balances held back from contractors from accounts payable.
**Transaction Origin:** USSGL TC-3155

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

**U.S. Government Standard General Ledger**
**Account Transactions**

D307 To record the transfer of construction-in-progress to capitalized assets or expenses.
**Transaction Origin:** USSGL TC-5020

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

D308 To record the realization that contractor-developed software-in-development is in production.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D309 To record the reclassification of expenses to "in-process type" asset accounts.
**Comment:** Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

**U.S. Government Standard General Ledger**
**Account Transactions**

D310 To record the raw materials used to produce goods.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D311 To record the revaluation of foreclosed property.
**Transaction Origin:** USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

D312 To record completed inventory items.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

D314 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
**Comment:** Reverse entry when assets become saleable.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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**Account Transactions**

D316 To record the reclassification of damaged, irreparable inventory held for sale.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D317 To record damaged inventory items that need repair.
**Comment:** Reverse this entry when repairs are completed.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D318 To record the turn-in of a broken part from operating materials and supplies held for repair.
**Comment:** Also post USSGL TC-D320.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1514 Operating Materials and Supplies Held for Repair
Credit 6790 Other Expenses Not Requiring Budgetary Resources

D319 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
**Comment:** Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

D320 To record a repaired broken part that has been returned to stock as a serviceable item.
**Comment:** Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D318 and D319.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

D321 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7401 Prior-Period Adjustments - Restated
Credit 1529 Inventory - Allowance

D322 To record damaged inventory, using the direct method, items that need repairs.
**Comment:** Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D324 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7401 Prior-Period Adjustments - Restated
Credit 1523 Inventory Held for Repair

**U.S. Government Standard General Ledger**
**Account Transactions**

D326 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
**Comment:** This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods

D328 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
**Comment:** Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

D330 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

**U.S. Government Standard General Ledger**
**Account Transactions**

D332 To record the reclassification of operating materials and supplies that meet management's criteria for future use.
**Comment:** Reverse this entry when ready to use.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

D334 To reclassify the excess or reserved assets to assets held for use.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

D336 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

**U.S. Government Standard General Ledger**
**Account Transactions**

D338 To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D340 To reclassify stockpile materials authorized to be sold.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D342 To record the forfeiture of a seized monetary instrument.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities
Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale
Credit 5900 Other Revenue

D344 To record the conversion to cash for a forfeited monetary instrument.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger**
**Account Transactions**

D346 To record forfeited personal property placed into official use.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Deferred Credits
Debit 1542 Forfeited Property Held for Donation or Use
Credit 5900 Other Revenue
Credit 1541 Forfeited Property Held for Sale

D348 To record forfeited personal property placed into official use at the end of the year and not depreciated.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1750 Equipment
Credit 1542 Forfeited Property Held for Donation or Use

D350 To record forfeited personal property authorized to be distributed/donated to another entity.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2320 Deferred Credits
Credit 2990 Other Liabilities

Debit 1542 Forfeited Property Held for Donation or Use
Credit 1541 Forfeited Property Held for Sale

**U.S. Government Standard General Ledger**
**Account Transactions**

D352 To record an adjustment to the net realizable value of commodities.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1569 Commodities Allowance

D354 To record inventory that has been lost and deemed immaterial.
**Comment:** Reverse this entry for immaterial inventory that has been found.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D355 To record inventory that has been lost and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D356 To record inventory that has been found and deemed material.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1521 Inventory Purchased for Resale
Credit 7190 Other Gains

**U.S. Government Standard General Ledger**
**Account Transactions**

D358 To record a loss from the revaluation of foreign currency at the end of an accounting period.
**Transaction Origin:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"
**Comment:** . Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1200 Foreign Currency

D360 To record a gain from the revaluation of foreign currency at the end of an accounting period.
**Transaction Origin:** USSGL implementation guidance "Accounting for Purchased Foreign Currency"
**Comment:** Agencies that have Foreign Currency Account Symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D362 To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
**Transaction Origin:** USSGL implementation guidance "Accounting for X7000 Accounts"
**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7290 Other Losses
Credit 1310 Accounts Receivable
Credit 1200 Foreign Currency

**U.S. Government Standard General Ledger**
**Account Transactions**

D364 To record a gain resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.
**Transaction Origin:** USSGL implementation guidance "Accounting for X7000 Accounts"
**Comment:** Agencies that have Foreign Currency Account Symbol (X7000 series) will make this entry.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D366 To record the interest accruals on loan guarantee liabilities and the present value of its loans.
**Transaction Origin:** USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 6790 Other Expenses Not Requiring Budgetary Resources

**U.S. Government Standard General Ledger**
**Account Transactions**

## D400 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals

D402 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-D404 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.
**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Accrued Liabilities
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

D404 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.
**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

D406 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.
**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
Credit 2160 Entitlement Benefits Due and Payable
Credit 2215 Other Post-Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D408 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
**Comment:** If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.
**Transaction Origin:** USSGL TC-2045

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 2190 Other Accrued Liabilities

**U.S. Government Standard General Ledger**
**Account Transactions**

D410 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
**Comment:** In addition to this transaction, reverse USSGL TC-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

**D500 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Depreciation, Amortization, and Depletion**

D502 To record an adjustment for under-applied overhead deemed immaterial.
**Transaction Origin:** USSGL implementation guidance; FASAB #4 and #7, Managerial Cost Accounting Concepts/Accounting for Revenue and Other Financing Sources

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

D504 To record an adjustment for over-applied overhead deemed immaterial.
**Transaction Origin:** USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

D506 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
**Transaction Origin:** USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

**U.S. Government Standard General Ledger**
**Account Transactions**

D508 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
**Transaction Origin:** USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

D510 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
**Comment:** Reverse entry for amortization of a premium

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

D512 To record the amortization of subsidy for direct loans.
**Transaction Origin:** Credit reform direct loan case study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1399 Allowance for Subsidy
Credit 5310 Interest Revenue - Other

**U.S. Government Standard General Ledger**
**Account Transactions**

D514 To record depreciation, amortization, and depletion expense on assets other than investments.
**Transaction Origin:** USSGL TC-5070

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6710 Depreciation, Amortization, and Depletion
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvement
Credit 1839 Accumulated Amortization on Internal Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

D516 To record accrued and compounded interest on the liability of loan guarantees.
**Transaction Origin:** USSGL implementation guidance; credit reform guarantee loan case study

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6330 Other Interest Expenses
Credit 2180 Loan Guarantee Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

**D600 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Cost Not in Categories Above**

D602 To record the imputed costs and related imputed financing sources.
**Transaction Origin:** USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources

D604 To record the application of overhead expenses to work-in-process.
**Transaction Origin:** USSGL TC-2040

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization, and Depletion

D606 To record the inventory used for operations.
**Transaction Origin:** USSGL TC-5010

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

**U.S. Government Standard General Ledger**
**Account Transactions**

D612 To record cost of goods sold.
**Comment:** To record sales proceeds, see USSGL TCs-A310 and C186.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6500 Cost of Goods Sold
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

D614 To record the estimated repair costs for an item using the allowance method.
**Comment:** See USSGL TC-D322 for direct method.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.
**Comment:** See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

**U.S. Government Standard General Ledger**
**Account Transactions**

D618 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

D620 To record stockpile materials issued for use under the consumption method.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1571 Stockpile Materials Held in Reserve

D622 To record a lien of real and intangible forfeited property in the allowance account.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property Allowance

**U.S. Government Standard General Ledger**
**Account Transactions**

## D700 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Prior-Period Adjustments

D702 To record appropriations used for a prior period that was a result of a change in accounting principle.
**Transaction origin:** USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated
Credit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

D704 To record appropriations used for a prior period that was a result of a correction of an error.
**Transaction origin:** USSGL implementation guidance; prior-period adjustments

**Budgetary Entry**
None

**Proprietary Entry**
Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated
Credit 5708 Expended Appropriations - Prior-Period Adjustments - Restated

**U.S. Government Standard General Ledger**
**Account Transactions**

**D800 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS -Transfers Without Budgetary Impact**

D802 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
**Transaction Origin:** USSGL implementation guidance; FASAB #6 and #8, accounting for property, plant, and equipment/supplementary stewardship reporting

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Debit 7211 Losses on Disposition of Investments
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1890 Other General Property, Plant, and Equipment

D804 To record distributed personal property.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, accounting for inventory and related property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2990 Other Liabilities
Credit 1542 Forfeited Property Held for Donation or Use

D806 To record a commodity transferred to another Federal agency.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, accounting for inventory and related property

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6100 Operating Expenses/Program Costs
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

**U.S. Government Standard General Ledger**
**Account Transactions**

D808 To record the transfer-out of non-budgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-D809, D810 and D811.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1349 Allowance for Loss on Interest Receivable
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Debit 1399 Allowance for Subsidy
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D809 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-D808, D810 and D811.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 5730 Financing Sources Transferred Out Without Reimbursement
    Credit 1511 Operating Materials and Supplies Held for Use
    Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
    Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
    Credit 1514 Operating Materials and Supplies Held for Repair
    Credit 1521 Inventory Purchased for Resale
    Credit 1522 Inventory Held in Reserve for Future Sale
    Credit 1523 Inventory Held for Repair
    Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
    Credit 1525 Inventory - Raw Materials
    Credit 1526 Inventory - Work-in-Process
    Credit 1527 Inventory - Finished Goods
    Credit 1531 Seized Monetary Instruments
    Credit 1541 Forfeited Property Held for Sale
    Credit 1542 Forfeited Property Held for Donation or Use
    Credit 1551 Foreclosed Property
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
    Credit 1571 Stockpile Materials Held in Reserve
    Credit 1572 Stockpile Materials Held for Sale
    Credit 1591 Other Related Property
    Credit 1711 Land and Land Rights
    Credit 1712 Improvements to Land
    Credit 1720 Construction-in-Progress
    Credit 1730 Buildings, Improvements, and Renovations
    Credit 1740 Other Structures and Facilities
    Credit 1750 Equipment
    Credit 1810 Assets Under Capital Lease
    Credit 1820 Leasehold Improvements
    Credit 1830 Internal-Use Software
    Credit 1832 Internal-Use Software in Development
    Credit 1840 Other Natural Resources
    Credit 1890 Other General Property, Plant, and Equipment
    Credit 1990 Other Assets

**U.S. Government Standard General Ledger**
**Account Transactions**

D810 To record the transfer-out of investments to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-D808, D809 and D811.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1621 Discount on Securities Other Than the Bureau of Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

**U.S. Government Standard General Ledger**
**Account Transactions**

D811 To record the transfer-out of accounts payable to other Federal entities without reimbursement.
**Comment:** Refer to USSGL TCs-D808, D809, and D810.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Advances From Others
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2690 Other Actuarial Liability
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2950 Liability for Subsidy Related to Undisbursed Loans
Debit 2960 Accounts Payable from Canceled Appropriations
Debit 2970 Resources Payable to Treasury
Debit 2990 Other Liabilities
Debit 2995 Estimated Cleanup Cost Liability
Credit 5730 Financing Sources Transferred Out Without Reimbursement

D850 To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.
**Comment:** An entity receiving assets of greater value than those exchanged will recognize a gain and an entity receiving assets of lesser value recognizes a loss.
**Transaction Origin:** USSGL implementation guidance; FASAB #3, accounting for inventory and related property

**Budgetary Entry**
None

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Use
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use (old book value)
Credit 1521 Inventory Purchased for Resale
Credit 7110 Gains on Disposition of Assets - Other

D852 To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.
**Comment:** Refer to USSGL TCs-D853, D854, and D855.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfer Receivable
Debit 1340 Interest Receivable
Debit 1350 Loans Receivable
Debit 1360 Penalties, Fines and Administrative Fees Receivable
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Credit 1399 Allowance for Subsidy
Credit 5720 Financing Sources Transferred In Without Reimbursement

**U.S. Government Standard General Ledger**
**Account Transactions**

D853 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
**Comment:** Refer to USSGL TCs-D852, D854 and D855.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

D854 To record the transfer-in of investments from others without reimbursement.
**Comment:** Refer to USSGL TCs-D852, D853 and D855.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment -Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustments - Investments

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Investments Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustments - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustments - Investments in U.S. Treasury Zero Coupon Bonds
Credit 5720 Financing Sources Transferred In Without Reimbursement

D855 To record the transfer-in of accounts payable from others without reimbursement.
**Comment:** Refer to USSGL TCs-D852, D853 and D854.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5720 Financing Sources Transferred In Without Reimbursement
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Advances From Others
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2690 Other Actuarial Liability
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2920 Contingent Liabilities
Credit 2940 Capital Lease Liability
Credit 2950 Liability for Subsidy Related to Undisbursed Loans
Credit 2960 Accounts Payable from Canceled Appropriations
Credit 2970 Resources Payable to Treasury
Credit 2990 Other Liabilities
Credit 2995 Estimated Cleanup Cost Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

## E100 MEMORANDUM ENTRIES

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget (OMB) approval.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8010 Guaranteed Loan Level
Credit 8015 Guaranteed Loan Level - Unapportioned

**Budgetary Entry**
None

**Proprietary Entry**
None

E104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

**Budgetary Entry**
None

**Proprietary Entry**
None

E106 To record the binding contracts entered into by private lenders.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

**Budgetary Entry**
None

**Proprietary Entry**
None

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**Account Transactions**

E108 To record the disbursement of a loan.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

**Budgetary Entry**
None

**Proprietary Entry**
None

E110 To record the repayment of principal from borrowers.
**Comment:** Applicable to activity for guaranteed loans.

**Memorandum Entry**
Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

**Budgetary Entry**
None

**Proprietary Entry**
None

E202 To record activity for current-year purchases of assets.
**Transaction Origin:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases
**Comment:** USSGL transactions that reference this transaction (bolds reference a reversal): B302, B304, B306, B334, B346, B404, C132, C134, D102, D104, D106, D108, D110, D114, D116, D132, and D134.

**Memorandum Entry**
Debit 8802 Purchases of Capitalized Assets
Credit 8801 Offset for Purchases of Capitalized Assets

**Budgetary Entry**
None

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

**F100 YEAREND - Preclosing Entries**

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
**Comment:** Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

**Budgetary Entry**
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.
**Transaction Origin:** USSGL implementation guidance; FACTS II, indefinite no year

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

**U.S. Government Standard General Ledger**
**Account Transactions**

F108 To record the reduction of permanent indefinite resources when a warrant is received.
**Comment:** Do not process this transaction unless indefinite authority needs further adjusting.
Reverse entry for an increase.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4111 Debt Liquidation Appropriations
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized

**Proprietary Entry**
Debit 3101 Unexpended Appropriations - Appropriations Received
Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
**Comment:** For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

**Budgetary Entry**
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
Debit 2310 Advances From Others
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

F112 To record adjustments for anticipated resources not realized.
**Comment:** Balance in the anticipated accounts must be zero at yearend.

**Budgetary Entry**
Debit 4131 Current-Year Contract Authority Realized
Debit 4141 Current-Year Borrowing Authority Realized
Debit 4450 Unapportioned Authority
Debit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4032 Estimated Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated – Indefinite
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

**Proprietary Entry**
None

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
**Comment:** Unobligated balances for indefinite contract or borrowing authority be zero at yearend.
**Transaction Origin:** USSGL implementation guidance; contract authority case studies

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4133 Decreases to Indefinite Contract Authority
Credit 4143 Decreases to Indefinite Borrowing Authority

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F114 To record adjustments for anticipated reductions not realized.
**Comment:** Balances are reduced to zero.

**Budgetary Entry**
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F116 To record adjustments for resources realized in excess of those anticipated.
**Comment:** Adjust abnormal balances to zero. May impact other budgetary status accounts.

**Budgetary Entry**
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F118 To record adjustments for reductions to resources in excess of those anticipated.
**Comment:** Adjust abnormal balances to zero.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Credit 4034 Anticipated Adjustments to Contract Authority
Credit 4044 Anticipated Adjustments to Borrowing Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
**Comment:** Use only at the end of the 5th year after the authority expires.

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F122 To record the cancellation of authority not previously expired and to withdraw funds.
**Comment:** Authority canceled early by administrative action.

**Budgetary Entry**
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4350 Canceled Authority

**Proprietary Entry**
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

**U.S. Government Standard General Ledger**
**Account Transactions**

F126 To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
**Transaction Origin:** USSGL implementation guidance; authority temporarily precluded from obligation

**Budgetary Entry**
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

**Proprietary Entry**
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
**Comment:** Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; see USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.
**Transaction Origin**: USSGL implementation guidance; canceled payables

**Budgetary Entry**
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Expired Authority

**Proprietary Entry**
Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations
Credit 3107 Unexpended Appropriations - Used

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
**Comment:** Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.
**Transaction Origin**: USSGL implementation guidance; canceled payables

**Budgetary Entry**
None

**Proprietary Entry**
Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

**U.S. Government Standard General Ledger**
**Account Transactions**

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
**Comment**: Refer to USSGL TC-F242 if the total amount of current-year receipts is not enough to cover current-year obligations.
**Transaction Origin**: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
**Comment**: Refer to USSGL TC-F244 if the total amount of current-year receipts is not enough to cover current-year obligations.
**Transaction Origin**: Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
**Comment**: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
**Transaction Origin**: USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**
None

**Proprietary Entry**
Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

**U.S. Government Standard General Ledger**
**Account Transactions**

F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
**Comment:** Unrealized holding gains and losses are included in earnings.
**Transaction Origin:** USSGL implementation guidance; Investments Not Held to Maturity

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
**Comment:** If the zero coupon bond is reported at market value on the balance sheet, USSGL account 7180, "Unrealized Gains" may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
**Transaction Origin:** USSGL implementation guidance; Zero Coupon Bond Investments

**Budgetary Entry**
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

**Proprietary Entry**
Debit 1638 Market Adjustment - Investments in Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in Zero Coupon Bonds

F144 To record the cancellation of a receivable for reimbursable activity.
**Comment:** To record as an adjusting entry before preparing the preclosing trial balance. Post this transaction prior to posting USSGL TC-F120, which cancels expired authority.
**Transaction Origin:** USSGL implementation guidance; expired and cancelled authority

**Budgetary Entry**
Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
Debit 5200 Revenue From Services Provided
Credit 1310 Accounts Receivable

**U.S. Government Standard General Ledger**
**Account Transactions**

**F200 YEAREND - Closing Entries**

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

**Budgetary Entry**
Debit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS -Transfers-Out
Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
Debit 4146 Actual Repayments of Debt, Current-Year Authority
Debit 4147 Actual Repayments of Debt, Prior-Year Balances
Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Debit 4167 Allocations of Realized Authority -Transferred From Invested Balances
Debit 4170 Transfers - Current-Year Authority
Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred
Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Debit 4190 Transfers - Prior-Year Balances
Debit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations
Debit 4195 Transfers of Obligated Balances
**Debit 4201 Total Actual Resources - Collected**
Debit 4391 Adjustments to Indefinite No-Year Authority
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized
Credit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS - Transfers-In
Credit 4138 Appropriation To Liquidate Contract Authority
Credit 4148 Resources Realized From Borrowing Authority
Credit 4150 Reappropriations
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances
Credit 4190 Transfers - Prior-Year Balances
Credit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations
Credit 4195 Transfers of Obligated Balances
**Credit 4201 Total Actual Resources - Collected**
Credit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4252 Reimbursements and Other Income Earned - Collected
Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected

Transaction continued...

**U.S. Government Standard General Ledger**
**Account Transactions**

Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4262 Actual Collections of Loan Principal
Credit 4263 Actual Collections of Loan Interest
Credit 4264 Actual Collections of Rent
Credit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4271 Actual Program Fund Subsidy Collected
Credit 4273 Interest Collected From Treasury
Credit 4275 Actual Collections From Liquidating Fund
Credit 4276 Actual Collections From Financing Fund
Credit 4277 Other Actual Collections - Federal
Credit 4391 Adjustments to Indefinite No-Year Authority

**Proprietary Entry**
None

F206 To record the closing of fiscal-year contract authority.

**Budgetary Entry**
Debit 4133 Decreases to Indefinite Contract Authority
Debit 4134 Contract Authority Withdrawn
Debit 4135 Contract Authority Liquidated
**Debit 4139 Contract Authority Carried Forward**
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4131 Current-Year Contract Authority Realized
**Credit 4139 Contract Authority Carried Forward**

**Proprietary Entry**
None

F208 To record the closing of fiscal-year borrowing authority.

**Budgetary Entry**
Debit 4140 Substitution of Borrowing Authority
Debit 4143 Decreases to Indefinite Borrowing Authority
Debit 4144 Borrowing Authority Withdrawn
Debit 4145 Borrowing Authority Converted to Cash
**Debit 4149 Borrowing Authority Carried Forward**
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4141 Current-Year Borrowing Authority Realized
**Credit 4149 Borrowing Authority Carried Forward**

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F210 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
**Credit 4450 Unapportioned Authority**

**Proprietary Entry**
None

F211 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

**Budgetary Entry**
Debit 4720 Commitments - Programs Exempt From Apportionment
**Credit 4620 Unobligated Funds Exempt From Apportionment**

**Proprietary Entry**
None

F212 To record the closing of unobligated balances to expiring authority.

**Budgetary Entry**
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
**Credit 4650 Allotments - Expired Authority**

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F214 To record the closing of paid delivered orders to total actual resources.

**Budgetary Entry**
Debit 4902 Delivered Orders - Obligations, Paid
**Credit 4201 Total Actual Resources - Collected**

**Proprietary Entry**
None

F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
**Transaction Origin:** USSGL Implementation Guidance - Authority Temporarily Precluded From Obligation

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

and

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F216 To record the closing of related adjustments to delivered orders - obligations, paid.
**Comment:** See USSGL TC-F214 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations
**Credit 4902 Delivered Orders - Obligations, Paid**

and

**Debit 4902 Delivered Orders - Obligations, Paid**
Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
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F218 To record the closing of related adjustments and transfers to delivered orders - obligations, unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
**Credit 4901 Delivered Orders - Obligations, Unpaid**

and

**Debit 4901 Delivered Orders - Obligations, Unpaid**
Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F222 To record the closing of related adjustments and transfers to undelivered orders, obligations prepaid and advanced.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
**Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced**

and

**Debit 4802 Undelivered Orders - Obligations, Prepaid/Advanced**
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F226 To record the closing of related adjustments and transfers to undelivered orders, obligations and unpaid.
**Comment:** Prior-year adjustments are used only in year 2 and later.

**Budgetary Entry**
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
**Credit 4801 Undelivered Orders - Obligations, Unpaid**

and

**Debit 4801 Undelivered Orders - Obligations, Unpaid**
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

**Proprietary Entry**
None

F228 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
**Debit 3310 Cumulative Results of Operations**
Debit 5100 Revenue From Goods Sold
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5320 Penalties, Fines, and Administrative Fees Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 5700 Expended Appropriations
Debit 5708 Expended Appropriations - Prior-Period Adjustments - Restated
Debit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated
Debit 5720 Financing Sources Transferred In Without Reimbursement
Debit 5740 Appropriated Earmarked Receipts Transferred In
Debit 5750 Expenditure Financing Sources - Transfers-In
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources

Transaction continued…

**U.S. Government Standard General Ledger**
**Account Transactions**

Debit 5800 Tax Revenue Collected
Debit 5801 Tax Revenue Accrual Adjustment
Debit 5900 Other Revenue
Debit 6190 Contra Bad Debt Expense - Incurred for Others
Debit 6199 Adjustments to Subsidy Expense
Debit 6600 Applied Overhead
Debit 6610 Cost Capitalization Offset
Debit 6790 Other Expenses Not Requiring Budgetary Resources

**Credit 3310 Cumulative Results of Operations**
Credit 5109 Contra Revenue for Goods Sold
Credit 5209 Contra Revenue for Services Provided
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources
Credit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 5760 Expenditure Financing Sources - Transfers-Out
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 5790 Other Financing Sources
Credit 5799 Adjustment of Appropriations Used
Credit 5809 Contra Revenue for Taxes
Credit 5890 Tax Revenue Refunds
Credit 5909 Contra Revenue for Other Revenue
Credit 5990 Collections for Others
Credit 5991 Accrued Collections for Others
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
Credit 6720 Bad Debt Expense
Credit 6730 Imputed Costs
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority - Unobligated
Credit 6900 Nonproduction Costs

**U.S. Government Standard General Ledger**
**Account Transactions**

F229 To record the closing of miscellaneous receipts at the end of the year.
**Comment:** See USSGL TC-C142 for original transaction.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 2980 Custodial Liability
Credit 1010 Fund Balance With Treasury

F230 To record the closing of gains and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments - Not Restated
Debit 7401 Prior-Period Adjustments - Restated
Debit 7600 Changes in Actuarial Liability
**Credit 3310 Cumulative Results of Operations**

F231 To record the closing of losses and miscellaneous items into cumulative results of operations.

**Budgetary Entry**
None

**Proprietary Entry**
**Debit 3310 Cumulative Results of Operations**
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments - Not Restated
Credit 7401 Prior-Period Adjustments - Restated
Credit 7500 Distribution of Income - Dividend
Credit 7600 Changes in Actuarial Liability

**U.S. Government Standard General Ledger**
**Account Transactions**

F232 To record the closing of the liquidating fund.

**Budgetary Entry**
None

**Proprietary Entry**
Debit 5310 Interest Revenue - Other
Debit 5700 Expended Appropriations
Debit 5740 Appropriated Earmarked Receipts Transferred In
**Credit 2970 Resources Payable to Treasury**
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 6100 Operating Expense/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expense on Securities
Credit 6330 Other Interest Expenses

F233 To record closing of fiscal-year activity to unexpended appropriations.

**Budgetary Entry**
None

**Proprietary Entry**
**Debit 3100 Unexpended Appropriations - Cumulative**
Debit 3101 Unexpended Appropriations - Appropriations Received
Debit 3102 Unexpended Appropriations - Transfers-In
Debit 3106 Unexpended Appropriations - Adjustments
Debit 3107 Unexpended Appropriations - Used
Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated
**Credit 3100 Unexpended Appropriations - Cumulative**
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3106 Unexpended Appropriations - Adjustments
Credit 3107 Unexpended Appropriations - Used
Credit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated
Credit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

F234 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
**Comment:** Used to track guaranteed loan level.

**Memorandum Entry**
Debit 8040 Guaranteed Loan Level - Used Authority
**Credit 8010 Guaranteed Loan Level**

**Budgetary Entry**
None

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F236 To record the closing of apportioned authority of guaranteed loan level into unused authority.
**Comment:** Prior-year balance of unused authority.

**Memorandum Entry**
Debit 8020 Guaranteed Loan Level - Apportioned
**Credit 8045 Guaranteed Loan Level - Unused Authority**

**Budgetary Entry**
None

**Proprietary Entry**
None

F238 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget (OMB) Form and Content financial statements.

**Memorandum Entry**
Debit 8053 Guaranteed Loan New Disbursements by Lenders
**Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**

**Budgetary Entry**
None

**Proprietary Entry**
None

F239 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
**Comment:** Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget (OMB) Form and Content financial statements.

**Memorandum Entry**
**Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

**Budgetary Entry**
None

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F240 To record the closing of all unused guaranteed loan authority no longer available for use.

**Memorandum Entry**
Debit 8045 Guaranteed Loan Level - Unused Authority
**Credit 8010 Guaranteed Loan Level**

**Budgetary Entry**
None

**Proprietary Entry**
None

F242 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
**Comment**: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
**Transaction Origin**: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded From Obligation

**Proprietary Entry**
None

F244 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
**Comment**: Refer to USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
**Transaction Origin**: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

**Budgetary Entry**
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F245 To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
**Comment**: Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.
**Transaction Origin**: Trust or special fund guidance on refunds and recoveries of prior-year obligations.

**Budgetary Entry**
Debit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

**Proprietary Entry**
None

F246 To reclassify a temporary reduction at yearend.
**Comment:** Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
**Transaction Origin:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction Returned by Appropriation

**Proprietary Entry**
None

F247 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F248.
**Transaction Origin:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F248 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
**Comment:** Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F247.
**Transaction Origin:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4384 Temporary Reduction Returned by Appropriation

**Proprietary Entry**
None

F249 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.
**Comment:** Use this transaction only with "Specific Treasury-Managed Trust Funds." The Bureau of the Public Debt simultaneously posts USSGL TC-F250.
**Transaction Origin:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction

**Proprietary Entry**
None

F250 To reclassify a reduction recorded in an invested "Specific Treasury-Managed Trust Fund."
**Comment:** Only use this transaction with specific invested special and trust Treasury Appropriation Fund Symbol (TAFS). The agency TAFS simultaneously posts USSGL TC-F249.
**Transaction Origin:** USSGL implementation guidance; Temporary Reductions

**Budgetary Entry**
Debit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction
Credit 4384 Temporary Reduction Returned by Appropriation

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F255 To record the closing of memorandum accounts for purchases.
**Transaction Origin:** USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

**Budgetary Entry**
Debit 8801 Offset for Purchases of Capitalized Assets
Credit 8802 Purchases of Capitalized Assets

**Proprietary Entry**
None

F256 To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.
**Comment**: Reverse this transaction for the receiving entity.
**Transaction Origin**: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

**Budgetary Entry**
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
None

F260 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of receivable of invested balances

**Budgetary Entry**
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4126 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F261 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of receivable of invested balances

**Budgetary Entry**
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

**Proprietary Entry**
None

F262 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of receivable of invested balances

**Budgetary Entry**
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

**Proprietary Entry**
None

F263 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

**Budgetary Entry**
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4221 Unfilled Customer Orders Without Advance

**Proprietary Entry**
None

F264 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

**Budgetary Entry**
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transactions**

F265 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of USSGL account 4225

**Budgetary Entry**
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Appropriations Trust Fund Expenditure Transfers - Receivable

**Proprietary Entry**
None

F266 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

**Budgetary Entry**
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

**Proprietary Entry**
None

F267 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
**Comment:** Reverse this transaction for receiving agency.
**Transaction Origin:** USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

**Budgetary Entry**
Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

**Proprietary Entry**
None

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

| DEBIT | | | | CREDIT | | |
|---|---|---|---|---|---|---|
| A104 | A255**R** | C132 | C314 | A105 | A267 | B128 |
| A110 | A260 | C134 | C316 | A106 | A274 | B128**AP** |
| A133**AP** | A262 | C136 | C318 | A112 | A278 | B129 |
| A155 | A263 | C137 | C320 | A132 | A283 | B130 |
| A156 | A264 | C138 | C322 | A133 | A285 | B136 |
| A170 | A272 | C139 | C324 | A134 | A287 | B138 |
| A171 | A276 | C140 | C326 | A136 | A308 | B206 |
| A175 | A282 | C142 | C328 | A146 | B102 | B204 |
| A181 | A284 | C143 | C329 | A166 | B103 | C163 |
| A182 | A286 | C146 | C330 | A180 | B104 | C206 |
| A184 | A305 | C148 | C332 | A183 | B105 | C224 |
| A185 | B123 | C152 | C334 | A185**AP** | B106 | D122 |
| A186 | B125 | C154 | C336 | A214 | B107 | D126 |
| A188 | B127 | C158 | C340 | A225 | B108 | D302 |
| A196 | B402 | C172 | C342 | A226 | B109 | D304 |
| A219 | C103 | C176 | C348 | A230 | B110 | F106 |
| A220 | C104 | C182 | D104 | A244 | B112 | F108 |
| A224 | C106 | C184 | D108 | A248 | B114 | F110 |
| A228 | C108 | C186 | D302**R** | A251 | B116 | F120 |
| A231 | C109 | C188 | D303 | A252 | B118 | F122 |
| A232 | C112 | C190 | F107 | A253 | B119 | F128**AP** |
| A240 | C116 | C302 | F108**R** | A254 | B120 | F229 |
| A246 | C117 | C304 | | A255 | B121 | |
| A249 | C120 | C306 | | A261 | B122 | |
| A250 | C122 | C308 | | A266 | B124 | |
| | C124 | C312 | | | B124**AP** | |
| | C126 | | | | B126 | |
| | C130 | | | | B126**AP** | |

R = The USSGL transaction mentions “Reverse” in the description.
AP = The USSGL transaction mentions “Also Post” in the description.

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| C144<br>C174<br>D344 | C144**R**<br>C146<br>C148<br>C176 |

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

| DEBIT | CREDIT |
|---|---|
| D302 | D302**R** D303 |

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

| DEBIT | CREDIT |
|---|---|
| C108<br>C150 | B140<br>D304 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

| DEBIT | CREDIT |
|---|---|
| C150 | |

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

| DEBIT | CREDIT |
|---|---|
| B140 D360<br>C192 D364<br>C194 | B142 D362<br>C230<br>D358 |

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A258 C212 C312 D128<br>A310 C214 C345 D130<br>C202 C216 C350 D364<br>C204 C217 C351 D852<br>C208 C222<br>C210 C228<br>C230 | A196 C138 D206<br>A260 C139 D362<br>C106 C140 D808<br>C109 C143 F144<br>C126**R** C178<br>C130 C186<br>C136 C194<br>C137 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| D206 D808 | D202 D852<br>D204<br>D214<br>D216 |

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| C214 D852<br>C216<br>C217 | A196<br>C109<br>D808 |

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| C202<br>D852 | C143 D808<br>D207 |

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| D207 D808 | D202 D216 D852 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| A173 | A217 | D852 | A175 | A219 | A234 | A282 |
| A177 | A268 | | A181 | A224 | A269 | D808 |
| | A280 | | A218 | A230 | A272 | |

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| A238 | D852 | A237 | D808 |
| A258 | | A260 | |

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B104**AP** | C214 | C220 | A196 | C161 | D210 |
| B124**AP** | C215 | C226 | C109 | C162 | D212 |
| B126**AP** | C216 | D852 | C140 | C163 | D218 |
| B128**AP** | C217 | | C143 | C316 | D808 |
| B129 | | | | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| D212<br>D218<br>D808 | D202 D852<br>D204<br>D214<br>D216 |

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| B104**AP** C224 D852<br>C206 C318<br>C220 | C109 C163 D208 D808<br>C161 C180 D210<br>C162 C316 D218 |

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| C180 D208 D808 | D204 D852 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C214 | C217 | D852 | A196 | D205 |
| C216 | C226 | | C143 | D808 |

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

| DEBIT | CREDIT | |
|---|---|---|
| D205 | D202 | D852 |
| D808 | D214 | |
| | D216 | |

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| C163 | D210 | A182 | C109 | C210 | C316 |
| C314 | D366 | B104**AP** | C118 | C220 | D852 |
| D112 | D512 | C103 | C126 | C228 | |
| | D808 | C104 | C163 | C314 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A257 | D122 | A256 | C112 |
| A289 | | A288 | C130 |
| B206 | | B404 | |

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

| DEBIT | | CREDIT | |
|---|---|---|---|
| A257 | B206 | A256 | C112 |
| A289 | D122 | A288 | D130 |
| | | B404 | |

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B302 | D106 | D332**R** | C132 | D108 | D809 |
| B304 | D114 | D334 | C134 | D110 | D850 |
| B306 | D116 | D354**R** | C212 | D213 | |
| B404 | D132 | D356 | C345 | D330 | |
| C164 | D134 | D850 | C348 | D332 | |
| | D318**AP** | D853 | C350 | D354 | |
| | D320 | | D102 | D355 | |
| | | | D104 | D606 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

| DEBIT | CREDIT |
|---|---|
| B302 D106 D332<br>B304 D114 D850<br>B306 D116 D853<br>B404 D132<br>D134 | C132 D108<br>C134 D110<br>C212 D332**R**<br>D102 D334<br>D104 D809 |

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES – EXCESS, OBSOLETE, AND UNSERVICEABLE

| DEBIT | CREDIT |
|---|---|
| D330 D853<br>D850 | C328 D809<br>D334 |

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

| DEBIT | CREDIT |
|---|---|
| D318<br>D853 | D318**AP** D809<br>D320 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D319**R** | D809 | D319 | D853 |

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

| DEBIT | | | | CREDIT | | | | |
|---|---|---|---|---|---|---|---|---|
| B302 | B404 | D134 | D354**R** | C345 | D102 | D314 | D328**R** | D809 |
| B304 | D106 | D314**R** | D356 | C348 | D108 | D316 | D354 | D850 |
| B306 | D132 | D317**R** | D850 | C350 | D213 | D317 | D355 | |
| B334 | | D328 | D853 | | D220 | D322 | D612 | |

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B302 | D106 | D314 | C132 | D108 |
| B304 | D114 | D850 | C134 | D110 |
| B306 | D116 | D853 | C212 | D220 |
| B404 | D132 | | D102 | D314**R** |
| | D134 | | D104 | D809 |

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**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C222 | D616 | D853 | D220 | D809 |
| D317 | D618 | | D317**R** | |
| D322 | D850 | | D324 | |

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

| DEBIT | | CREDIT | |
|---|---|---|---|
| D316 | D853 | C328 | D809 |
| D850 | | D220 | |

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B302 | C164 | D132 | C132 | C348 | D108 | D310 |
| B304 | D106 | D134 | C134 | C350 | D110 | D606 |
| B306 | D114 | D850 | C212 | D102 | D213 | D809 |
| B404 | D116 | D853 | C345 | D104 | D220 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| D309 | D853 | C132 | C348 | D312 |
| D310 | | C134 | C350 | D508 |
| D506 | | C212 | D213 | D606 |
| D604 | | C345 | D220 | D809 |
| D850 | | | | |

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| B302 | D106 | D312 | D328 | | D102 | D314 | D328**R** |
| B304 | D114 | D314R | D506 | C132 | D104 | D316 | D508 |
| B306 | D116 | D317R | D850 | C134 | D108 | D317 | D606 |
| B404 | D132 | D314**R** | D853 | C212 | D110 | D322 | D612 |
| C164 | D134 | D317**R** | | C345 | D213 | D326 | D809 |
| | | | | C348 | D220 | | |
| | | | | C350 | | | |

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

| DEBIT | | CREDIT |
|---|---|---|
| C345 | D410**R** | C222 |
| C348 | D410 | D321 |
| C350 | D614**R** | D328 |
| D213 | D809 | D614 |
| D220 | | D853 |
| D326 | | |
| D328R | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

| DEBIT | CREDIT |
|---|---|
| C166<br>D853 | C168 D342<br>C174 D809 |

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

| DEBIT | CREDIT |
|---|---|
| C168 | C170<br>D304 |

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

| DEBIT | CREDIT |
|---|---|
| B338 D342<br>B340 D853<br>C178 | C336 C350 D346<br>C340 D213 D350<br>C345 D222 D809<br>C348 D344 |

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

| DEBIT | CREDIT |
|---|---|
| D346 D853<br>D350 | D222 D804<br>D348 D809 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

| DEBIT | CREDIT |
|---|---|
| B130 C345 C350 D222<br>C348 D213 D809 | D622<br>D853 |

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

| DEBIT | CREDIT |
|---|---|
| B116 C163<br>B332 D218<br>C161 D853<br>C162 | C109 C329<br>C314 D809<br>C316<br>C318 |

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

| DEBIT | CREDIT |
|---|---|
| B114<br>D809 | D218<br>D311<br>D853 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B302 | D106 | D853 | | C345 | D108 | D806 |
| B304 | D114 | | C132 | C348 | D110 | D809 |
| B306 | D116 | | C134 | C350 | D213 | |
| B404 | D132 | | C212 | D102 | D224 | |
| C180 | D134 | | C344 | D104 | D612 | |

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

| DEBIT | | | CREDIT |
|---|---|---|---|
| C344 | C350 | D809 | D352 |
| C345 | D213 | | D853 |
| C348 | D224 | | |

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B302 | D114 | D853 | C132 | D108 | D620 |
| B304 | D116 | | C134 | D110 | D809 |
| B306 | D132 | | C212 | D336 | |
| B404 | D134 | | D102 | D338 | |
| D106 | | | D104 | D340 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B302 | D106 | D853 | C132 | C334 | D336 |
| B304 | D114 | | C134 | D102 | D338 |
| B306 | D116 | | C212 | D104 | D809 |
| B404 | D132 | | C330 | D108 | |
| C164 | D134 | | C332 | D110 | |
| | D340 | | | | |

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B302 | D106 | D853 | C132 | C350 | D213 |
| B304 | D114 | | C134 | D102 | D809 |
| B306 | D116 | | C212 | D104 | |
| B404 | D132 | | C345 | D108 | |
| C164 | D134 | | C348 | D110 | |

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

| DEBIT | | | CREDIT |
|---|---|---|---|
| C345 | C350 | D809 | D853 |
| C348 | D213 | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | CREDIT |
|---|---|
| B124<br>B126<br>B128<br>D854 | C120 C304 C322<br>C122 C306 D810<br>C124 C308<br>C302 C320 |

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY BUREAU OF THE PUBLIC DEBT

| DEBIT | CREDIT |
|---|---|
| C124<br>C306<br>C308<br>C320<br>D810 | B128<br>D854 |

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | CREDIT |
|---|---|
| B126 D854 | C122 D810<br>C302<br>C304<br>C322 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | CREDIT |
|---|---|
| C122 C322 D854<br>C302 D510<br>C304 D810 | C124 C308 D810<br>C306 C320 D854<br>D510**R** |

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

| DEBIT | CREDIT |
|---|---|
| D810<br>D854<br>F136 | D810<br>D854<br>F138 |

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | CREDIT |
|---|---|
| B124<br>B126<br>B128<br>D854 | C120 C306<br>C122 C308<br>C124 C324<br>C302 C326<br>C304 D810 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | CREDIT |
|---|---|
| C124 D810<br>C306<br>C308<br>C324 | B128<br>D854 |

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | CREDIT |
|---|---|
| B126<br>D854 | C122 D810<br>C302<br>C304<br>C326 |

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISC AND PREM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | CREDIT |
|---|---|
| C122 D810<br>C302 D854<br>C304<br>C326<br>D510 | C124 D810<br>C306 D854<br>C308<br>C324<br>D510**R** |

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**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | CREDIT |
|---|---|
| B128<br>D854 | C124 C320<br>C308 D810 |

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | CREDIT |
|---|---|
| C124 C320<br>C308 D810 | B128<br>D854 |

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

| DEBIT | CREDIT |
|---|---|
| C124 D854<br>D510 | C308 D510**R**<br>C320 D810 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | CREDIT |
|---|---|
| D810 D854 F140 | D810 D854 F140**R** |

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

| DEBIT | CREDIT |
|---|---|
| D810 D854 F140**R** | D810 D854 F140 |

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

| DEBIT | CREDIT |
|---|---|
| D854 | C320<br>C322<br>C324<br>C326<br>D810 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B302 | C164 | D132 | C132 | C348 | D108 | D809 |
| B304 | D106 | D134 | C134 | C350 | D110 | |
| B306 | D114 | D853 | C212 | D102 | D213 | |
| B404 | D116 | | C345 | D104 | D802 | |

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B302 | D106 | D134 | C132 | C348 | D108 | D809 |
| B304 | D114 | D307 | C134 | C350 | D110 | |
| B306 | D116 | D853 | C212 | D102 | D213 | |
| B404 | D132 | | C345 | D104 | D802 | |

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

| DEBIT | | CREDIT |
|---|---|---|
| C345 | D213 | D514 |
| C348 | D802 | D853 |
| C350 | D809 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B304 | D106 | D134 | C132 | C348 | D108 | D809 |
| B306 | D114 | D309 | C134 | C350 | D110 | |
| B310 | D116 | D853 | C212 | D102 | D213 | |
| B404 | D132 | | C345 | D104 | D307 | |

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B302 | C164 | D132 | C132 | C348 | D108 | D809 |
| B304 | D106 | D134 | C134 | C350 | D110 | |
| B306 | D114 | D307 | C212 | D102 | D213 | |
| B404 | D116 | D853 | C345 | D104 | D802 | |

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

| DEBIT | | CREDIT |
|---|---|---|
| C345 | D213 | D514 |
| C348 | D802 | D853 |
| C350 | D809 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B302 | C164 | D132 | C132 | C350 | D110 |
| B304 | D106 | D134 | C134 | D102 | D213 |
| B306 | D114 | D307 | C212 | D104 | D802 |
| B404 | D116 | D853 | C345 | D108 | D809 |

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

| DEBIT | | CREDIT |
|---|---|---|
| C345 | D213 | D226 |
| C348 | D802 | D514 |
| C350 | D809 | D853 |

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

| DEBIT | | | | CREDIT | | |
|---|---|---|---|---|---|---|
| B302 | C164 | D132 | D853 | C132 | D102 | D213 |
| B304 | D106 | D134 | | C134 | D104 | D802 |
| B306 | D114 | D307 | | C212 | D108 | D809 |
| B404 | D116 | D348 | | C312 | D110 | |

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ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

| DEBIT | CREDIT |
|---|---|
| C312 D802<br>D213 D809 | D514<br>D853 |

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

| DEBIT | CREDIT |
|---|---|
| B346<br>D116<br>D853 | C132 D104<br>C134 D108<br>C212 D809 |

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

| DEBIT | CREDIT |
|---|---|
| C312 C350 D809<br>C345 D213 | D514<br>D853 |

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

| DEBIT | CREDIT |
|---|---|
| B302 C164 D134<br>B304 D106 D307<br>B306 D114 D853<br>B404 D132 | C132 C345 D108<br>C134 C350 D110<br>C212 D102 D213<br>C312 D104 D809 |

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**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C312 | C350 | D809 | D514 | |
| C345 | D213 | | D853 | |

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B302 | C164 | D132 | C132 | D102 | D213 |
| B304 | D106 | D134 | C134 | D104 | D809 |
| B306 | D114 | D308 | C212 | D108 | |
| B404 | D116 | D853 | C312 | D110 | |

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B302 | D106 | D309 | C134 | D108 |
| B304 | D114 | D853 | C212 | D110 |
| B306 | D116 | | C312 | D213 |
| B404 | D132 | | D102 | D308 |
| | D134 | | D104 | D809 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION ON INTERNAL-USE SOFTWARE

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| C312 | D213 | D809 | D514 | D853 |

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B302 | C164 | D132 | C132 | D104 |
| B304 | D106 | D134 | C134 | D108 |
| B306 | D114 | D853 | C212 | D110 |
| B404 | D116 | | D102 | D809 |

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

| DEBIT | CREDIT | |
|---|---|---|
| D809 | D514 | D853 |

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| B302 | C164 | D132 | C132 | C345 | D108 | D809 |
| B304 | D106 | D134 | C134 | C350 | D110 | |
| B306 | D114 | D853 | C212 | D102 | D213 | |
| B404 | D116 | | C312 | D104 | D802 | |

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ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRICIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

| DEBIT | CREDIT |
|---|---|
| C312 D213<br>C345 D802<br>C350 D809 | D514<br>D853 |

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

| DEBIT | CREDIT |
|---|---|
| USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget (OMB). See the account definition. | |

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

| DEBIT | CREDIT |
|---|---|
| B302 D106 D134<br>B304 D114 D853<br>B306 D116<br>B404 D132 | C132 D104<br>C134 D108<br>C212 D110<br>D102 D809 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| A255 | D110 | A255**R** | B314 | B344 | D132 |
| B110 | D306 | B302 | B318 | C316 | D134 |
| B120 | F128 | B304 | B332 | D106 | D410 |
| B308 | | B306 | B334 | D114 | D616 |
| D102 | | B310 | | D116 | |

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

| DEBIT | CREDIT |
|---|---|
| B110 | B308 |

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

| DEBIT | CREDIT | | |
|---|---|---|---|
| B110 | B304 | D114 | D306 |
| B308 | B306 | D116 | |
| D102 | B310 | D132 | |
| D110 | D106 | D134 | |

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

| DEBIT | CREDIT | |
|---|---|---|
| B112 | B318 | B322 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A180 A236 D811<br>A221 A271<br>A225 A274<br>A231 A283 | A179 D855<br>A223<br>A270<br>A281 |

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

| DEBIT | CREDIT |
|---|---|
| A261 D811 | A259 D855 |

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

| DEBIT | CREDIT |
|---|---|
| B110<br>B308 | B324<br>D406 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

| DEBIT | CREDIT |
|---|---|
| B105<br>D811 | A150 D855<br>B324 |

ACCOUNT NUMBER AND TITLE: 2179 CONTRA LIABILITY FOR SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

| DEBIT | CREDIT |
|---|---|
| A150 | B105 |

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

| DEBIT | CREDIT |
|---|---|
| B104<br>D112<br>D811 | A182 C126<br>B104**AP** C220<br>C103 C228<br>C104 D366<br>C117 D516<br>C118 D855 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

| DEBIT | CREDIT |
|---|---|
| B110<br>B308<br>D102<br>D110 | B318 D106 D402<br>B324 D114 D408<br>D116<br>D132<br>D134 |

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

| DEBIT | CREDIT |
|---|---|
| B110 | D132<br>D402 |

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

| DEBIT | CREDIT |
|---|---|
| B110 | D132 D402<br>D134 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

| DEBIT | CREDIT |
|---|---|
| B110 | D132 D404<br>D134 |

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST-EMPLOYMENT BENEFITS DUE AND PAYABLE

| DEBIT | CREDIT |
|---|---|
| B110 | D406 |

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

| DEBIT | CREDIT |
|---|---|
| D406**R** | D406 |

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

| DEBIT | CREDIT |
|---|---|
| D406**R** | D406 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

| DEBIT | CREDIT |
|---|---|
| D406**R** | D406 |

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

| DEBIT | CREDIT |
|---|---|
| D811 | B324<br>D855 |

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

| DEBIT | CREDIT |
|---|---|
| B326**R**<br>D811 | B326<br>D855 |

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

| DEBIT | CREDIT |
|---|---|
| B326**R**<br>D811 | B324 D855<br>B326 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 2310 ADVANCES FROM OTHERS

| DEBIT | CREDIT |
|---|---|
| A306 D811<br>A308 F110<br>B142 | C182<br>C184<br>D855 |

ACCOUNT NUMBER AND TITLE: 2320 DEFERRED CREDITS

| DEBIT | CREDIT |
|---|---|
| C118 C336 D350<br>C218 D346 | B338 B402<br>B340 C116 |

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS, CLEARING ACCOUNTS AND UNDEPOSITED COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| C144**R** D304<br>C170 | C108 C152<br>C144 C168 |

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

| DEBIT | CREDIT |
|---|---|
| B120 D811<br>B121 | A156<br>D855 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

| DEBIT | CREDIT |
|---|---|
| B120 D811<br>B121 | A156<br>D855 |

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| | B123 B127<br>B125 |

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| B127 | |

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**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| | B125 |

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

| DEBIT | CREDIT |
|---|---|
| B122 | D114<br>D116 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

| DEBIT | CREDIT |
|---|---|
| B103 D406<br>D811 | B324<br>D855 |

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

| DEBIT | CREDIT |
|---|---|
| D811 | B324 D855 |

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

| DEBIT | CREDIT |
|---|---|
| D811 | B324 D855 |

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

| DEBIT | CREDIT |
|---|---|
| B330**R**<br>D811 | B330<br>D855 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

| DEBIT | CREDIT |
|---|---|
| B330**R**<br>D811 | B324 D855<br>B330 |

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

| DEBIT | CREDIT |
|---|---|
| B114 D811 | D218 D855 |

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

| DEBIT | CREDIT |
|---|---|
| B119 D811<br>B328**R** | A143 D855<br>B328 |

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

| DEBIT | CREDIT |
|---|---|
| B110 D811 | B346 D855 |

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ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS

| DEBIT | CREDIT |
|---|---|
| C126**R** D811 | C208 D855 |

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

| DEBIT | CREDIT |
|---|---|
| B316 D811 | D855 F130 |

ACCOUNT NUMBER AND TITLE: 2970 RESOURCES PAYABLE TO TREASURY

| DEBIT | CREDIT |
|---|---|
| B136 D811 | F232 D855 |

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

| DEBIT | CREDIT |
|---|---|
| D214<br>D216<br>F229 | C142<br>C202<br>C226 |

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| B110 | C168 | D804 | A130 | B324 | D114 |
| B308 | C174 | D811 | A131 | C150 | D116 |
| | D342 | | A132 | C166 | D350 |
| | | | A134 | D112 | D855 |
| | | | A136 | | |

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B344 | D226 | D811 | B324 | D855 |

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

| DEBIT | CREDIT |
|---|---|
| F233 | F233 |

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

| DEBIT | | | CREDIT | | |
|---|---|---|---|---|---|
| A105 | F108 | F233 | A104 | A155 | F107 |
| | | | A110 | A170 | F108**R** |

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| F233 | A220 A240 A257<br>A228 A246 A262<br>A232 A249 |

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| A214 A248<br>A226 A251<br>A230 A254<br>A241 A256 | A231<br>F233 |

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

| DEBIT | CREDIT |
|---|---|
| A106 A169 F233<br>A112 F106<br>A132 F120<br>A136 F122 | F233 |

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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

| DEBIT | | | CREDIT |
|---|---|---|---|
| A146**AP** | B306**AP** | D126**AP** | C132**R** |
| A267**AP** | B314**AP** | D132**AP** | C134**R** |
| B102**AP** | B322**AP** | D402**AP** | C136**R** |
| B105**AP** | B332**AP** | D404**AP** | C137**R** |
| B106**AP** | B334**AP** | D406**AP** | C138**R** |
| B107**AP** | B344**AP** | D408**AP** | D139**R** |
| B109**AP** | B346**AP** | D410**AP** | D102**R** |
| B118**AP** | B404**AP** | D616**AP** | D104**R** |
| B122**AP** | C206**AP** | F233 | D108**R** |
| B130**AP** | D106**AP** | | D110**R** |
| B134 | D114**AP** | | D134**R** |
| B302**AP** | D116**AP** | | F128 |
| B304**AP** | | | F233 |

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - RESTATED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D102**AP** | D110**AP** | D106**R** | F233 |
| D104**AP** | D704 | D114**R** | |
| D108**AP** | F233 | D116**R** | |

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENT - NOT RESTATED

| DEBIT | | CREDIT | |
|---|---|---|---|
| D102**AP** | D110**AP** | D106**R** | F233 |
| D104**AP** | D702 | D114**R** | |
| D108**AP** | F233 | D116**R** | |

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ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

| DEBIT | CREDIT |
|---|---|
| F228<br>F231 | F228<br>F230 |

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A176 | A168<br>F112 |

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A172 A178**R**<br>F114 | A178<br>F118 |

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A162 | A154<br>F112 |

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ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A158 F114<br>A159 | A164<br>F118 |

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANFERS TO THE GENERAL FUND OF THE TREASURY

| DEBIT | CREDIT |
|---|---|
| B119 F114<br>B120<br>B136 | A142<br>A143<br>F118 |

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT | | | | |
|---|---|---|---|---|---|
| A140<br>F116 | C109<br>C116<br>C117<br>C130 | C132<br>C136<br>C148 | C152<br>C154<br>C314 | C316<br>C318<br>C328<br>C329 | C342<br>C348<br>D108<br>F112 |

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ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

| DEBIT | | CREDIT | | | |
|---|---|---|---|---|---|
| A140 | C322 | C101 | C132 | C214 | C348 |
| C304 | F116 | C103 | C136 | C302 | C350 |
| C308 | | C104 | C208 | C306 | D108 |
| | | C106 | C210 | C320 | F112 |
| | | C109 | | | |
| | | C124 | | | |

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A285 | A284 |
| F260 | F260**R** |

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A285 | A284 |
| F261 | F261**R** |

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ACCOUNT NUMBER AND TITLE: 4083 TRANSERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A285<br>F262 | A284<br>F262**R** |

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

| DEBIT | CREDIT |
|---|---|
| A104<br>F108**R** | F108<br>F204 |

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

| DEBIT | CREDIT |
|---|---|
| A104 | F204 |

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

| DEBIT | | | | CREDIT | |
|---|---|---|---|---|---|
| A184 | A264 | C302 | C336 | B124**AP** | C304 |
| A186 | C124 | C306 | F140 | B126 | C308 |
| A188 | C172 | C324 | | B126**AP** | F140**R** |
| A196 | C176 | C326 | | B128**AP** | F204 |
| | C190 | | | B129 | |

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ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A104 | F204 |

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A104 | F204 |

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A104<br>F108**R** | F108<br>F204 |

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

| DEBIT | CREDIT |
|---|---|
| A104<br>A155<br>F108**R** | A105 F108<br>A125 F204 |

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ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

| DEBIT | CREDIT |
|---|---|
| A102<br>C304<br>C308<br>F116 | A104 C306<br>A186 F112<br>C124<br>C302 |

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

| DEBIT | CREDIT |
|---|---|
| The Bureau of the Public Debt only may use this account. | |

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

| DEBIT | CREDIT |
|---|---|
| A269 | F249 |

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ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION

| DEBIT | CREDIT |
|---|---|
| F250 | A271 |

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A182 | F204 |

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A173<br>A268<br>F260**R** | A175 F260<br>A269<br>A272 |

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ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - PAYABLE

| DEBIT | CREDIT |
|---|---|
| A271<br>A274 | A270 |

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A272<br>A276 | F204 |

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| F204 | A274<br>A278 |

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ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F204 | A169 |

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR AUTHORITY REALIZED

| DEBIT | CREDIT |
|---|---|
| A166 F112<br>A168 | F206 |

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F206 | A172 F113<br>A174 |

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F206 | D136 |

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ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

| DEBIT | CREDIT |
|---|---|
| A169<br>F206 | A170 A175<br>A171 |

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

| DEBIT | CREDIT |
|---|---|
| A175 | A173 |

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A177<br>A180 | A179<br>A181 |

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A170 A175<br>A171 | F204 |

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ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED FORWARD

| DEBIT | CREDIT |
|---|---|
| F206 | F206 |

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F208 | A155 A159 |

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

| DEBIT | CREDIT |
|---|---|
| A152 F112<br>A154 | F208 |

ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F208 | A148 F113<br>A158 |

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ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

| DEBIT | CREDIT |
|---|---|
| F208 | D138 |

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

| DEBIT | CREDIT |
|---|---|
| F208 | A156 |

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F204 | B120<br>B121 |

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F204 | B120 B121 |

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ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A156 | F204 |

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

| DEBIT | CREDIT |
|---|---|
| F208 | F208 |

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

| DEBIT | CREDIT |
|---|---|
| A110 | F204 |

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F204 | B119 B136 |

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ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F204 | B119 B136 |

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| A192 | F132 F242<br>F215 |

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| A194 | F134 F244<br>F215 |

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ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A242<br>A248<br>F104 | A244 F112<br>A246<br>A280<br>F104**R** |

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTMENT BALANCES

| DEBIT | CREDIT |
|---|---|
| A204 | A217<br>F112 |

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A217 F261**R**<br>A221<br>A225 | A218 F261<br>A219<br>A223 |

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ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

| DEBIT | CREDIT |
|---|---|
| A219<br>F204 | A225<br>F204 |

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

| DEBIT | CREDIT |
|---|---|
| A218<br>F248 | A221<br>F247 |

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| A181 A250 F204<br>A246 A282<br>A249 | A180 A252 F204<br>A248 A283<br>A251 |

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ACCOUNT NUMBER AND TITLE: 4171 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A280 F262**R** | A282 F262 |

ACCOUNT NUMBER AND TITLE: 4172 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

| DEBIT | CREDIT |
|---|---|
| A283 | A281 |

ACCOUNT NUMBER AND TITLE: 4173 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A282 F204 | A283 F204 |

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NON-INVESTED ACCOUNTS

| DEBIT | CREDIT |
|---|---|
| A181 A232<br>A220 F204<br>A231 | A180 F204<br>A214<br>A230 |

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ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| A220 A232 F204<br>A228 A236<br>A231 | A214 A234 F204<br>A226<br>A230 |

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| A242<br>A248<br>F104 | A244<br>A246<br>F104**R** |

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| A246 F204<br>A249<br>A250 | A248 F204<br>A251<br>A252 |

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ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSIONS OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

| DEBIT | CREDIT |
|---|---|
| A240<br>F204 | A241<br>F204 |

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

| DEBIT | CREDIT |
|---|---|
| A255**R** A284 F204<br>A257 A286<br>A262 A289<br>A263 A290 | A253 A285 F204<br>A254 A287<br>A255 A288<br>A256 A291 |

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A238 F256 | A237 F256**R** |

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

| DEBIT | CREDIT |
|---|---|
| F204 | B316<br>F204<br>F214 |

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ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

| DEBIT | CREDIT |
|---|---|
| A302<br>A308<br>F116 | A304 C182<br>A305 F112<br>C351 |

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

| DEBIT | CREDIT |
|---|---|
| C110 | F204 |

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS

| DEBIT | CREDIT |
|---|---|
| A114<br>F116 | A258<br>F112 |

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ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

| DEBIT | CREDIT |
|---|---|
| A304<br>C101<br>F263**R** | A310 C222 F263<br>C103 F109<br>C184 |

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

| DEBIT | CREDIT |
|---|---|
| C182 F264**R**<br>C184 | A306 F110<br>A308 F264 |

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A258 F256**R** F265**R** | A260 F256 F265 |

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A287 F263 | A286 F263**R** |

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ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A291 F264 | A290 F264**R** |

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANFERS - RECEIVABLE - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A285 F265 | A284 F265**R** |

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A285 F266 | A284 F266**R** |

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

| DEBIT | CREDIT |
|---|---|
| A285 F267 | A284 F267**R** |

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ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| A310 C222 F266**R** | C186 F144 F266 |

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

| DEBIT | CREDIT |
|---|---|
| A306<br>C186 | F204 |

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

| DEBIT | CREDIT |
|---|---|
| A260 | F204 |

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF GOVERNMENT-TYPE FEES

| DEBIT | CREDIT |
|---|---|
| C109 | C110<br>F204 |

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ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

| DEBIT | CREDIT |
|---|---|
| C109<br>C116<br>C117 | C110<br>F204 |

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

| DEBIT | CREDIT |
|---|---|
| C109 | F204 |

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

| DEBIT | CREDIT |
|---|---|
| C109<br>C154 | F204 |

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

| DEBIT | CREDIT |
|---|---|
| C109 | F204 |

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ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

| DEBIT | CREDIT |
|---|---|
| C109 C316 C329<br>C314 C318 | F204 |

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT |
|---|---|
| C109 C182 C334<br>C148 C328 C342<br>C152 C330 C348<br>C158 C332 | A306<br>C110<br>F204 |

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENT - TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

| DEBIT | CREDIT |
|---|---|
| C109 C152<br>C148 | B118 F204<br>C110 |

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

| DEBIT | CREDIT |
|---|---|
| C103 C106<br>C104 C126 | F204 |

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

| DEBIT | CREDIT |
|---|---|
| C109 C306<br>C124 C320<br>C140<br>C302 | B124**AP** C304<br>B126 C308<br>B126**AP** C322<br>B128**AP** F204<br>B129 |

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

| DEBIT | CREDIT |
|---|---|
| | F204 |

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

| DEBIT | CREDIT |
|---|---|
| C109 | F204 |

**U.S. Government Standard General Ledger**
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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

| DEBIT | CREDIT |
|---|---|
| C109 C348<br>C140 | C110<br>F204 |

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| C208 | C126 |

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

| DEBIT | CREDIT |
|---|---|
| C214 | C140 |

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

| DEBIT | CREDIT |
|---|---|
| C210 | |

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ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

| DEBIT | CREDIT |
|---|---|
| C214 C350 C351 F267**R** | C140 C348 F267 |

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

| DEBIT | CREDIT |
|---|---|
| A138<br>F116 | D110 F112<br>D134 |

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| B316 | F120 F128**AP**<br>F122 |

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ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F246<br>F247<br>F249 | A135<br>A218<br>A269 |

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F246<br>F247<br>F249 | A135<br>A218<br>A269 |

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION RETURNED BY APPROPRIATION

| DEBIT | CREDIT |
|---|---|
| A108 | F246 F250<br>F248 |

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F107<br>F204 | F106<br>F204 |

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ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F204<br>F206<br>F208 | A131 A134<br>A132 A136<br>A133 A185**AP** |

ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

| DEBIT | CREDIT |
|---|---|
| F204<br>F206<br>F208 | A112 A134<br>A131 A136<br>A132 A185**AP**<br>A133 |

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

| DEBIT | CREDIT |
|---|---|
| A190 A278 C304 F140**R**<br>A270 B126 C308 | A108 C124 C306 C326<br>A188 C302 C324 F140<br>A196 F245 |

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ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

| DEBIT | CREDIT |
|---|---|
| A128**R** B129<br>B124**AP** F126<br>B126**AP**<br>B128**AP** | A128 |

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| B126 F215<br>F132 F242 | A127<br>F245 |

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| B126 F215<br>F134 F244 | A129 |

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ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | CREDIT |
|---|---|
| F245 | A139 |

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

| DEBIT | CREDIT |
|---|---|
| A136 F210<br>A137**R** F212 | A137 |

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

| DEBIT | CREDIT |
|---|---|
| A126**R**<br>F210<br>F212 | A126 |

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ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

| DEBIT | | | | CREDIT | | | | |
|---|---|---|---|---|---|---|---|---|
| A105 | A140**AP** | B121 | F104**R** | A102 | A166 | A219 | C136 | D108 |
| A106 | A142 | B124**AP** | F106 | A104 | A176 | A238 | C158 | D110 |
| A116 | A143 | B126 | F108 | A108 | A178**R** | A240 | C172 | D134 |
| A118 | A148 | B126**AP** | F112 | A110 | A182 | A242 | C176 | D136 |
| A125 | A160 | B128**AP** | F113 | A114 | A184 | A249 | C190 | D138 |
| A126 | A164 | B129 | F118 | A126**R** | A186 | A250 | C302 | F104 |
| A127 | A174 | C304 | F122 | A128**R** | A190 | A258 | C306 | F107 |
| A128 | A178 | C308 | F212 | A137**R** | A192 | A264 | C324 | F108**R** |
| A129 | A185**AP** | D136 | | A138 | A194 | A268 | C326 | F114 |
| A131 | A218 | D138 | | A140 | A196 | A276 | C328 | F116 |
| A132 | A225 | | | A152 | A204 | A302 | C330 | F126 |
| A133 | A244 | | | A162 | A217 | C106 | C332 | F130**AP** |
| A134 | A251 | | | | | C124 | C334 | F210 |
| A135 | A252 | | | | | C130 | C336 | |
| A137 | A269 | | | | | C132 | | |
| A139 | B118 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

| DEBIT | | | CREDIT | | | |
|---|---|---|---|---|---|---|
| A106 | B128**AP** | F106 | A116 | C106**AP** | C154**AP** | C316**AP** |
| A120 | B129 | F108 | A122 | C109**AP** | C182**AP** | C318**AP** |
| A179 | B138 | F113 | A177 | C116**AP** | C208**AP** | C320**AP** |
| A214 | C106 | F122 | A186**AP** | C124 | C210**AP** | C328**AP** |
| A230 | C304 | F210 | A220 | C124**AP** | C214**AP** | C342**AP** |
| A259 | C304**R** | F212 | A231 | C130**AP** | C302 | C351**AP** |
| A266 | C308 | | A232 | C132**AP** | C302**AP** | D108**AP** |
| A267 | C308**R** | | A304**AP** | C136**AP** | C305**AP** | D110**AP** |
| A308**R** | C322**R** | | B126**AP** | C148**AP** | C306 | D134**AP** |
| B107 | | | | C152**AP** | C306**AP** | F107 |
| B124**AP** | | | | | C314**AP** | F108**R** |
| B126 | | | | | | |
| B126**AP** | | | | | | |

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ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

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ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

| DEBIT | | | CREDIT |
|---|---|---|---|
| A122 | C152**AP** | C328**AP** | A118 |
| A186**AP** | C154**AP** | C342**AP** | A140**AP** |
| A304**AP** | C182**AP** | C351**AP** | A308**R** |
| B126**AP** | C208**AP** | D108**AP** | C304**R** |
| C106**AP** | C210**AP** | D110**AP** | C308**R** |
| C109**AP** | C214**AP** | D134**AP** | C322**R** |
| C116**AP** | C302**AP** | F112 | |
| C124**AP** | C305**AP** | | |
| C130**AP** | C306**AP** | | |
| C132**AP** | C314**AP** | | |
| C136**AP** | C316**AP** | | |
| C148**AP** | C318**AP** | | |
| | C320**AP** | | |

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ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A106 | B122 | D116 | F110 | A120 | C112 | C208**AP** | D110**AP** |
| A135 | B138 | D302 | F113 | A122 | C116**AP** | C210**AP** | D302**R** |
| A148 | B202 | D402 | F122 | A186**AP** | C124**AP** | C214**AP** | F134**AP** |
| A150 | B204 | D404 | F210 | A304**AP** | C130**AP** | C302**AP** | F107 |
| A154**AP** | B206 | D406 | F212 | B126**AP** | C132**AP** | C305**AP** | F108**R** |
| A168**AP** | B210 | D408 | | B202**R** | C134 | C306**AP** | |
| A259 | B306 | D410 | | B204**R** | C136**AP** | C314**AP** | |
| A266 | B314 | D616 | | B208 | C137 | C316**AP** | |
| A267 | B322 | F106 | | B304 | C138 | C318**AP** | |
| A308**R** | B332 | F108 | | C106 | C139 | C320**AP** | |
| B102 | B334 | F109 | | C106**AP** | C148**AP** | C328**AP** | |
| B104 | B344 | | | C109**AP** | C152**AP** | C342**AP** | |
| B106 | C204 | | | | C154**AP** | C351**AP** | |
| B107 | C304**R** | | | | C182**AP** | D108**AP** | |
| B108 | C308**R** | | | | | | |
| B109 | C322**R** | | | | | | |
| B114 | | | | | | | |
| B116 | | | | | | | |

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | | |
|---|---|---|---|---|---|---|---|---|
| A106 | A218 | B203 | D408 | A102 | A192 | B202**R** | C138 | C314**AP** |
| A119 | A223 | B204 | D410 | A104 | A194 | B204**R** | | C316**AP** |
| A127 | A225 | B206 | D616 | A108 | A196 | B209 | C148**AP** | C318**AP** |
| A128 | A230 | B211 | F106 | A110 | A217 | B304 | C152**AP** | C320**AP** |
| A129 | A251 | B306 | F108 | A114 | A219 | C106**AP** | C154**AP** | C324 |
| A132 | A252 | B314 | F109 | A123 | A220 | C109**AP** | C158 | C326 |
| A133 | A259 | B322 | F110 | A128**R** | A231 | C112 | C172 | C328**AP** |
| A134 | A266 | B334 | F113 | A131 | A232 | C116**AP** | C176 | C342 |
| A135 | A267 | C304 | F122 | A137**R** | A238 | C124 | C182**AP** | C342**AP** |
| A136 | A269 | C304**R** | F212 | A152 | A240 | C124**AP** | C190 | C351**AP** |
| A137 | A270 | C308 | | A162 | A249 | C130**AP** | C208**AP** | D108**AP** |
| A139 | A278 | C308**R** | | A166 | A250 | C132 | C210**AP** | D110**AP** |
| A140**AP** | A281 | C322**R** | | A176 | A258 | C132**AP** | C214**AP** | D134**AP** |
| A148 | A308**R** | D116 | | A177 | A264 | C134 | C302 | F107 |
| A154**AP** | B102 | D402 | | A178**R** | A268 | C136 | C302**AP** | F108**R** |
| A160 | B103 | D404 | | A186 | A276 | C136**AP** | C305**AP** | F211 |
| A164 | B107 | D406 | | A186**AP** | A302 | | C306 | |
| A168**AP** | B121 | | | A190 | A304**AP** | | C306**AP** | |
| A174 | B124**AP** | | | | B126**AP** | | | |
| A178 | B126 | | | | | | | |
| A179 | B126**AP** | | | | | | | |
| A185**AP** | B128**AP** | | | | | | | |
| A214 | B129 | | | | | | | |
| | B138 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

| DEBIT | | CREDIT | |
|---|---|---|---|
| F210 | F212 | A138 | A140 |

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ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|---|---|---|---|---|---|---|---|
| A112 | A251 | D122 | F120 | A228 | C130 | D102 | D132 |
| A226 | D106 | D126 | F128**AP** | A236 | C132 | D104 | F128 |
| A234 | D114 | F144 | | A249 | C136 | D120 | F212 |
| A237 | D118 | | | | | | |
| A241 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

| DEBIT | CREDIT |
|---|---|
| A123<br>F112 | A119 |

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

| DEBIT | | | CREDIT |
|---|---|---|---|
| A154**AP** | B210 | F212 | B202 |
| A168**AP** | D302**R** | | B204**R** |
| B202**R** | F113 | | D302 |
| B204 | F210 | | |
| B206 | | | |
| B208 | | | |

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ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

| DEBIT | CREDIT |
|---|---|
| B204 F113<br>B206 F211<br>B209 F212<br>B211 | B203 |

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|---|---|
| A146 B304 D132<br>B104 B306 D134<br>B105 B344 D402<br>B107 B346 D404<br>B130 C206 D406<br>B204**R** C224 D408<br>B206 D114 F226<br>B302 D116 | A150 F226<br>A154**AP**<br>A168**AP**<br>B204<br>B208<br>B209<br>B210<br>B211 |

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

| DEBIT | CREDIT |
|---|---|
| B404 F222<br>C112 | B206<br>F222 |

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ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

| DEBIT | CREDIT |
|---|---|
| A253 F226<br>A254 | A262 F226<br>A263 |

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED - PREPAID/ADVANCED

| DEBIT | CREDIT |
|---|---|
| A256 F222<br>A288 | A257 F222<br>A289 |

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

| DEBIT | CREDIT |
|---|---|
| A308 D132 D136<br>D120 D134 D138 | F226 |

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ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | CREDIT |
|---|---|
| C130 | F222 |

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|---|---|
| F226 | D114 D118<br>D116 |

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ ADVANCED

| DEBIT | CREDIT |
|---|---|
| F222 | D122 |

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ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | CREDIT | | | |
|---|---|---|---|---|
| A261 | A259 | B332 | D132 | D616 |
| B110 | B302 | B334 | D132 | F218 |
| B112 | B304 | B344 | D402 | |
| F218 | B306 | B346 | D404 | |
| | B314 | C316 | D406 | |
| | B322 | D114 | D408 | |
| | | D116 | D410 | |

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

| DEBIT | CREDIT | | |
|---|---|---|---|
| C134 | A146 | B106 | B130 |
| C137 | A261 | B107 | B138 |
| C138 | A266 | B108 | B404 |
| C139 | A267 | B109 | C204 |
| F214 | B102 | B110 | C206 |
| F216 | B103 | B112 | C224 |
| | B104 | B114 | F216 |
| | B105 | B116 | |
| | | B122 | |

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ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

| DEBIT | CREDIT |
|---|---|
| The Bureau of the Public Debt only may use this account. | |

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

| DEBIT | CREDIT |
|---|---|
| A255<br>F218 | A255**R**<br>F218 |

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

| DEBIT | CREDIT |
|---|---|
| D102 F128<br>D110 | F218 |

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

| DEBIT | CREDIT |
|---|---|
| C132 D104<br>C136 D108 | F216 |

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ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

| DEBIT | CREDIT |
|---|---|
| F218 | D106 |

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

| DEBIT | CREDIT |
|---|---|
| F216 | D126 |

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

| DEBIT | CREDIT | | |
|---|---|---|---|
| F228 | A305 | C218 | C348 |
| | A306 | C222 | C350 |
| | A310 | C342 | C351 |
| | C109 | C345 | |

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

| DEBIT | CREDIT |
|---|---|
| D202 | F228 |

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ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

| DEBIT | CREDIT |
|---|---|
| F144<br>F228 | A186 A310 C190<br>A188 C109 C217<br>A305 C188 C218<br>A306 C351 |

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

| DEBIT | CREDIT |
|---|---|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

| DEBIT | CREDIT |
|---|---|
| D510**R** F232<br>F228 | A186 C154 C216 D510<br>A188 C188 C217 D512<br>C109 C214 C226<br>C142 C228 |

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ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

| DEBIT | CREDIT | | | |
|---|---|---|---|---|
| C322<br>D510**R**<br>F228 | A186<br>A188<br>C109<br>C142 | C154<br>C188<br>C215<br>C216 | C217<br>C226<br>C320<br>C326 | D510 |

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLES/ UNINVESTED FUNDS

| DEBIT | CREDIT | | |
|---|---|---|---|
| F228 | A186<br>A188<br>C109<br>C142 | C154<br>C188<br>C214<br>C216 | C217<br>C226 |

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

| DEBIT | CREDIT |
|---|---|
| D202<br>D216 | F228 |

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ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

| DEBIT | CREDIT |
|---|---|
| D202<br>D216 | F228 |

ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

| DEBIT | CREDIT |
|---|---|
| D202<br>D216 | F228 |

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE

| DEBIT | CREDIT |
|---|---|
| F228 | A186 C188 C217<br>A188 C202 C226<br>C109 C214<br>C142 C216 |

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ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES, FINES, AND ADMINISTRATIVE FEES

| DEBIT | CREDIT |
|---|---|
| D202<br>D216 | F228 |

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

| DEBIT | CREDIT |
|---|---|
| F228 | A186 C190 C216<br>C109 C214 C217 |

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

| DEBIT | CREDIT |
|---|---|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

| DEBIT | CREDIT |
|---|---|
| F228 | C109 C217<br>C216 C218 |

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ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

| DEBIT | CREDIT |
|---|---|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| F228 | A186 C158 C202<br>A188 C192 |

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS FINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| F228 | C102<br>C164 |

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ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

| DEBIT | CREDIT |
|---|---|
| D202 | F228 |

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| C132**R** | F128 | A146**AP** | B304**AP** | D114**AP** |
| C134**R** | F228 | A267**AP** | B306**AP** | D116**AP** |
| C136**R** | F232 | B102**AP** | B314**AP** | D126**AP** |
| C137**R** | | B105**AP** | B322**AP** | D132**AP** |
| C138**R** | | B106**AP** | B332**AP** | D402**AP** |
| C139**R** | | B107**AP** | B334**AP** | D404**AP** |
| D102**R** | | B109**AP** | B344**AP** | D406**AP** |
| D104**R** | | B118**AP** | B346**AP** | D408**AP** |
| D108**R** | | B122**AP** | B404**AP** | D410**AP** |
| D110**R** | | B130**AP** | C206**AP** | D616**AP** |
| D134**R** | | B134 | D106**AP** | |
| | | B302**AP** | | |

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - RESTATED

| DEBIT | | CREDIT | | |
|---|---|---|---|---|
| D106**R** | D116**R** | D102**AP** | D108**AP** | D704 |
| D114**R** | F228 | D104**AP** | D110**AP** | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

| DEBIT | CREDIT |
|---|---|
| D106**R** D116**R**<br>D114**R** F228 | D102**AP** D108**AP** D702<br>D104**AP** D110**AP** |

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

| DEBIT | CREDIT |
|---|---|
| D855<br>F228 | A289 D852 D854<br>D853 |

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

| DEBIT | CREDIT |
|---|---|
| A288 D808 D810<br>D112 D809 | D811<br>F228 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

| DEBIT | CREDIT |
|---|---|
| F228<br>F232 | A133**AP**<br>A184<br>A185 |

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

| DEBIT | CREDIT |
|---|---|
| A133 A185**AP**<br>A183 | F228<br>F232 |

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A237 F228 | A238 A264<br>A258 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN

| DEBIT | CREDIT |
|---|---|
| A218<br>A269<br>A285<br>A287<br>F228 | A171 A220 A250<br>A173 A228 A263<br>A177 A232 A268<br>A217 A236 A276<br>A219 A240 A280<br>A246 |

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| A259 A267<br>A266 | F228 |

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

| DEBIT | CREDIT |
|---|---|
| A134 A223 A234 A270<br>A143 A225 A241 A278<br>A179 A226 A248 A281<br>A214 A230 A252<br>A253 | A218**AP** A286<br>A221 F228<br>A231<br>A271<br>A284 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

| DEBIT | CREDIT |
|---|---|
| F228 | D602 |

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

| DEBIT | CREDIT |
|---|---|
| F228 | A182 F228<br>C222 |

ACCOUNT NUMBER AND TITLE: 5799 ADJUSTMENT OF APPROPRIATIONS USED

| DEBIT | CREDIT |
|---|---|
| | F228 |

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

| DEBIT | CREDIT |
|---|---|
| F228 | A186 C143<br>A188 C217<br>C142 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL ADJUSTMENT

| DEBIT | CREDIT |
|---|---|
| C143<br>F228 | C202 |

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

| DEBIT | CREDIT |
|---|---|
| D202<br>D216 | F228 |

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

| DEBIT | CREDIT |
|---|---|
| B118<br>B318 | F228 |

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

| DEBIT | CREDIT | | | |
|---|---|---|---|---|
| F228 | A186 | C172 | C214 | C330 |
| | A188 | C174 | C216 | C336 |
| | C109 | C188 | C217 | D342 |
| | C142 | C202 | C218 | D346 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

| DEBIT | CREDIT |
|---|---|
| D202<br>D216 | F228 |

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

| DEBIT | CREDIT |
|---|---|
| C142<br>C143 | F228 |

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

| DEBIT | CREDIT |
|---|---|
| C202<br>C226 | C143 F228<br>D216 |

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/ PROGRAM COSTS

| DEBIT | | | | | CREDIT | | |
|---|---|---|---|---|---|---|---|
| A146 | B138 | C102 | D132 | D616 | C132 | D108 | D618 |
| A267 | B302 | D106 | D134 | D620 | C134 | D110 | F128 |
| B102 | B304 | D114 | D307 | D622 | C136 | D502 | F228 |
| B104 | B306 | D116 | D322 | D806 | C138 | D504 | F232 |
| B105 | B314 | D126 | D402 | | C139 | D506 | |
| B106 | B344 | | D404 | | D102 | D508 | |
| B107 | B404 | | D408 | | D104 | | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

| DEBIT | CREDIT |
|---|---|
| F228 | D214 |

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

| DEBIT | CREDIT |
|---|---|
| F228 | D112 |

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

| DEBIT | CREDIT |
|---|---|
| B109<br>B322 | F228<br>F232 |

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

| DEBIT | CREDIT |
|---|---|
| B109<br>B322 | F228<br>F232 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

| DEBIT | CREDIT |
|---|---|
| B109 B322 D516<br>B318 D112 | F228<br>F232 |

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

| DEBIT | CREDIT |
|---|---|
| B404<br>D404<br>D406 | F228 |

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

| DEBIT | CREDIT |
|---|---|
| C330 D326 D506<br>D106 D354 D612<br>D114 D402<br>D116 D502 | C132 D104 F228<br>C134 D354**R**<br>C212 D504<br>D102 D508 |

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

| DEBIT | CREDIT |
|---|---|
| D502 D508<br>D504 F228<br>D506 | D309<br>D604 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

| DEBIT | CREDIT |
|---|---|
| F228 | D309 |

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

| DEBIT | CREDIT |
|---|---|
| D514 | D502 D604<br>D504 F228<br>D506<br>D508 |

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

| DEBIT | CREDIT |
|---|---|
| D204<br>D214 | F228 |

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

| DEBIT | CREDIT |
|---|---|
| D602 | F228 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

| DEBIT | CREDIT |
|---|---|
| C136 D319<br>C137 D354<br>C138 D606<br>C139 F228<br>D311 | C212 D319**R**<br>D128 D354**R**<br>D318 D366<br>F228 |

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

| DEBIT | CREDIT |
|---|---|
| B324 F130<br>B328<br>D614 | B316 D410**R**<br>B328**R** F228<br>B344 |

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY - UNOBLIGATED

| DEBIT | CREDIT |
|---|---|
| B326 | B326**R** F228 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

| DEBIT | | | CREDIT | |
|---|---|---|---|---|
| B102 | B404 | D134 | C132 | D108 |
| B302 | D106 | D402 | C134 | D110 |
| B304 | D114 | | C212 | F228 |
| B306 | D116 | | D102 | |
| B344 | D132 | | D104 | |

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

| DEBIT | CREDIT | | |
|---|---|---|---|
| F230 | C161 | C332 | C350 |
| | C312 | C345 | D850 |
| | C328 | C348 | |
| | C329 | | |

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

| DEBIT | CREDIT | |
|---|---|---|
| F230 | C302 | C324 |
| | C306 | C326 |
| | C320 | |
| | C322 | |

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

| DEBIT | CREDIT |
|---|---|
| F230 | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

| DEBIT | CREDIT |
|---|---|
| F140**R** F230 | F136 F140 |

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

| DEBIT | CREDIT |
|---|---|
| F230 | D356 D360 D364 |

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

| DEBIT | CREDIT |
|---|---|
| C161 C334 D213<br>C312 C345 D802<br>C328 C348 D850<br>C329 C350 | F231 |

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

| DEBIT | CREDIT |
|---|---|
| C304 C324<br>C308 C326<br>C320 D802<br>C322 | F231 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

| DEBIT | CREDIT |
|---|---|
| | F231 |

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

| DEBIT | CREDIT |
|---|---|
| F138 F140 | F140**R** F231 |

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

| DEBIT | CREDIT |
|---|---|
| A182 D316 D355<br>B108 D330 D358<br>B328 D336 D362<br>C194 D352 | B328**R**<br>C137<br>F231 |

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

| DEBIT | CREDIT |
|---|---|
| D338<br>F230 | F231 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

| DEBIT | CREDIT |
|---|---|
| D106 F230<br>D114<br>D116 | D102 D110<br>D104 F231<br>D108 |

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS - RESTATED

| DEBIT | CREDIT |
|---|---|
| D106 D321<br>D114 D324<br>D116 F230 | D102 D110<br>D104 F231<br>D108 |

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME - DIVIDEND

| DEBIT | CREDIT |
|---|---|
| | F231 |

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

| DEBIT | CREDIT |
|---|---|
| B330<br>F230 | B330**R**<br>F231 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

| DEBIT | CREDIT |
|---|---|
| E102 | F234<br>F240 |

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

| DEBIT | CREDIT |
|---|---|
| E104 | E102 |

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

| DEBIT | CREDIT |
|---|---|
| E106<br>F236 | E104 |

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F234 | E106 |

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

| DEBIT | CREDIT |
|---|---|
| F240 | F236 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

| DEBIT | CREDIT |
|---|---|
| E108 | E110 |

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

| DEBIT | CREDIT |
|---|---|
| F238 | E108 |

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

| DEBIT | CREDIT |
|---|---|
| E110 | F239 |

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

| DEBIT | CREDIT |
|---|---|
| | |

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

| DEBIT | CREDIT |
|---|---|
| F239 | F238 |

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF CAPITALIZED ASSETS

| DEBIT | CREDIT | | |
|---|---|---|---|
| F255 | B302**AP** | C132**AP** | D110**AP** |
| | B304**AP** | C134**AP** | D114**AP** |
| | B306**AP** | D102**AP** | D116**AP** |
| | B334**AP** | D104**AP** | D132**AP** |
| | B346**AP** | D106**AP** | D134**AP** |
| | B404**AP** | D108**AP** | E202 |

**U.S. Government Standard General Ledger**
**Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF CAPITALIZED ASSETS

| DEBIT | | | CREDIT |
|---|---|---|---|
| B302**AP** | C132**AP** | D110**AP** | F255 |
| B304**AP** | C134**AP** | D114**AP** | |
| B306**AP** | D102**AP** | D116**AP** | |
| B334**AP** | D104**AP** | D132**AP** | |
| B346**AP** | D106**AP** | D134**AP** | |
| B404**AP** | D108**AP** | E202 | |

# 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, 4872, 4971, and 4972 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, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them 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 OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements.


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***Note:*** *Refer to Section V crosswalks for attributes necessary for agency financial statements required by OMB. Missing page numbers are intentional.*

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**Attributes Used to Prepare the Financial Report of the United States Government (Financial Report)**

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

**Form and Content Agency Financial Reports**

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

**Attribute Definition Report**

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

**FACTS I USSGL Accounts and Attributes**

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

| | |
|---|---|
| Space | This attribute is **not reported** in FACTS I for the USSGL account. |
| Y | Yes, report this attribute in FACTS I when this account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk. |
| Other | In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts. |

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, log onto the Web site at **www.fms.treas.gov/cfs/dev.**

# FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

## PROPRIETARY ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characters | Reference | Supplied By |
|---|---|---|---|---|---|
| Budget Subfunction | Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974. | OMB Circular No. A-11 | 3/N | OMB<br>Treasury FMS | |
| Custodial Noncustodial | Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity. | S – Custodial<br>A – Noncustodial | 1/A | SFFAS #7<br>OMB | Agency |
| Debit Credit | Indicates whether the amount reported is debited or credited to the USSGL account. | D – Debit<br>C – Credit | 1/A | TFM | Agency |
| Exchange Nonexchange | Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T). | X – Exchange<br>T – Nonexchange | 1/A | SFFAS #7<br>OMB<br>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 NonFederal entities such as private or local/State/tribal/foreign governments (N)). | F – Federal<br>N – NonFederal | 1/A | SFFAS #7<br>OMB<br>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 NonFederal attribute of “F.” | Treasury | 2/N | OMB<br>TFM USSGL - Section V | Agency |

**Fiscal 2004 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes Adjusted Trial Balances | | | | |
|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1010 | Fund Balance With Treasury | D | | | | | |
| 1110 | Undeposited Collections | D | N | | | | Y |
| 1120 | Imprest Funds | D | N | | | | |
| 1130 | Funds Held by the Public | D | N | | | | |
| 1190 | Other Cash | D | N | | | | |
| 1195 | Other Monetary Assets | D | N | | | | |
| 1200 | Foreign Currency | D | N | | | | |
| 1310 | Accounts Receivable | D | Y | Y | | | Y |
| 1319 | Allowance for Loss on Accounts Receivable | C | Y | Y | | | Y |
| 1320 | Employment Benefit Contributions Receivable | D | Y | Y | | | |
| 1325 | Taxes Receivable | D | 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 | | | |
| 1359 | Allowance for Loss on Loans Receivable | C | Y | Y | | | |
| 1360 | Penalties, Fines, and Administrative Fees Receivable | D | Y | Y | | | Y |
| 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | C | Y | Y | | | Y |
| 1399 | Allowance for Subsidy | C | N | | | | |
| 1410 | Advances to Others | D | Y | Y | | | |
| 1450 | Prepayments | D | Y | Y | | | |
| 1511 | Operating Materials and Supplies Held for Use | D | N | | | | |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | D | N | | | | |
| 1513 | Operating Materials and Supplies Excess, 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 | | | | |

**Fiscal 2004 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 | F | Y | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | F | Y | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | F | Y | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | F | 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 Premium and Discount 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 | | | | |

**Fiscal 2004 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. |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | C | N | | | | |
| 1740 | Other Structures and Facilities | D | N | | | | |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | C | N | | | | |
| 1750 | Equipment | D | N | | | | |
| 1759 | Accumulated Depreciation on Equipment | C | N | | | | |
| 1810 | Assets Under Capital Lease | D | N | | | | |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | C | N | | | | |
| 1820 | Leasehold Improvement | D | N | | | | |
| 1829 | Accumulated Amortization on Leasehold Improvements | C | N | | | | |
| 1830 | Internal-Use Software | D | N | | | | |
| 1832 | Internal-Use Software in Development | D | N | | | | |
| 1839 | Accumulated Amortization on Internal-Use Software | C | N | | | | |
| 1840 | Other Natural Resources | D | N | | | | |
| 1849 | Allowance for Depletion | C | N | | | | |
| 1890 | Other General Property, Plant, and Equipment | D | N | | | | |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | C | N | | | | |
| 1921 | Receivable from Appropriations | D | F | Y | | | Y |
| 1990 | Other Assets | D | Y | Y | | | |
| 2110 | Accounts Payable | C | Y | Y | | | Y |
| 2120 | Disbursements in Transit | C | Y | Y | | | |
| 2130 | Contract Holdbacks | C | Y | Y | | | |
| 2140 | Accrued Interest Payable | C | Y | Y | | | |
| 2150 | Payable for Transfers of Currently Invested Balances | C | F | Y | | | |
| 2155 | Expenditure Transfers Payable | C | F | Y | | | |
| 2160 | Entitlement Benefits Due and Payable | C | N | | | | |
| 2170 | Subsidy Payable to the Financing Account | C | F | Y | | | |
| 2179 | Contra Liability for Subsidy Payable to the Financing Account | D | F | Y | | | |
| 2180 | Loan Guarantee Liability | C | N | | | | |
| 2190 | Other Accrued Liabilities | C | Y | Y | | | |
| 2210 | Accrued Funded Payroll and Leave | C | N | | | | |
| 2211 | Withholdings Payable | C | N | | | | |
| 2213 | Employer Contributions and Payroll Taxes Payable | C | Y | Y | | | |
| 2215 | Other Post-Employment Benefits Due and Payable | C | Y | Y | | | |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | C | N | | | | |
| 2217 | Benefit Premiums Payable to Carriers | C | N | | | | |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | C | N | | | | |
| 2220 | Unfunded Leave | C | N | | | | |
| 2225 | Unfunded FECA Liability | C | F | Y | | | |
| 2290 | Other Unfunded Employment Related Liability | C | Y | Y | | | |
| 2310 | Advance From Others | C | Y | Y | | | |

**Fiscal 2004 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. |
| 2320 | Deferred Credits | C | Y | Y | | | |
| 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | C | Y | Y | | | |
| 2510 | Principal Payable to the Bureau of the Public Debt | C | F | Y | | | |
| 2520 | Principal Payable to the Federal Financing Bank | C | F | Y | | | |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | 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 Financiang 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 | | | |
| 2950 | Liability for Subsidy Related to Undisbursed Loans | C | F | Y | | | |
| 2960 | Accounts Payable From Canceled Appropriations | C | Y | Y | | | |
| 2970 | Resources Payable to Treasury | C | F | Y | | | Y |
| 2980 | Custodial Liability | C | Y | Y | | | S |
| 2990 | Other Liabilities | C | Y | Y | | | |
| 2995 | Estimated Cleanup Cost Liability | C | 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 - Restated | D | | | | | |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | D | | | | | |
| 3310 | Cumulative Results of Operations | C | | | | | |
| 5100 | Revenue from Goods Sold | C | Y | Y | X | Y | |
| 5109 | Contra Revenue for Goods Sold | D | Y | Y | X | Y | |

**Fiscal 2004 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. |
| 5200 | Revenue From Services Provided | C | Y | Y | X | Y | |
| 5209 | Contra Revenue for Services Providec | 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 - Borrowings/Loans | C | Y | Y | Y | Y | 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 | | |
| 5609 | Contra Revenue for Donations - Financial Resources | D | N | | T | | |
| 5610 | Donated Revenue - Nonfinancial Resources | C | N | | T | | |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | D | N | | T | | |
| 5700 | Expended Appropriations | C | | | | | |
| 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | C | | | | | |
| 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | 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 | | | |
| 5760 | Expenditure Financing Sources - Transfers-Out | D | F | Y | | | |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out | D | F | Y | | | |
| 5780 | Imputed Financing Sources | C | F | Y | | | |
| 5790 | Other Financing Sources | C | F | Y | | | |
| 5799 | Adjustment of Appropriations Used | D | | | | | |
| 5800 | Tax Revenue Collected | C | Y | Y | T | | Y |
| 5801 | Tax Revenue Accrual Adjustment | C | Y | Y | T | | Y |
| 5809 | Contra Revenue for Taxes | D | Y | Y | T | | Y |

**Fiscal 2004 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. |
| 5890 | Tax Revenue Refunds | D | Y | Y | T | | Y |
| 5900 | Other Revenue | C | Y | Y | Y | Y | Y |
| 5909 | Contra Revenue for Other Revenue | D | Y | Y | Y | Y | Y |
| 5990 | Collections for Others | D | Y | Y | Y | Y | S |
| 5991 | Accrued Collections for Others | D | Y | Y | Y | Y | S |
| 6100 | Operating Expenses/Program Cost | D | Y | Y | | Y | |
| 6190 | Contra Bad Debt Expense - Incurred for Others | C | Y | Y | | Y | |
| 6199 | Adjustment to Subsidy Expense | C | N | | | Y | |
| 6310 | Interest Expenses on Borrowing from the Bureau of the Public Debt and /or 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 |
| 6400 | Benefit Expense | D | Y | Y | | Y | |
| 6500 | Cost of Goods Sold | D | N | | | Y | |
| 6600 | Applied Overhead | C | N | | | Y | |
| 6610 | Cost Capitalization Offset | C | N | | | Y | |
| 6710 | Depreciation, Amortization, and Depletion | D | N | | | Y | |
| 6720 | Bad Debt Expense | D | Y | Y | | Y | |
| 6730 | Imputed Costs | D | F | Y | | Y | |
| 6790 | Other Expenses Not Requiring Budgetary Resources | D | Y | Y | | Y | |
| 6800 | Future Funded Expenses | D | Y | Y | | Y | |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D | F | Y | | Y | |
| 6900 | Nonproduction Costs | D | Y | Y | | Y | |
| 7110 | Gains on Disposition of Assets - 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 - Not Restated | C | Y | Y | | | |
| 7401 | Prior-Period Adjustments - Restated | 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 Capitalized Assets | C | Y | Y | | | |
| 8802 | Purchases of Capitalized Assets | D | Y | Y | | | |

**Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1**

| USSGL Account | | | USSGL Account Attributes Adjusted Trial Balances | | | | |
|---|---|---|---|---|---|---|---|
| No. | USSGL Account Title | Normal Bal. Ind. | Federal/ NonFederal | Trading Partner | Exchange/ Nonexch. | Budget Subfunction | Custodial/ Noncust. |
| 1010 | Fund Balance With Treasury | D | | | | | |
| 1110 | Undeposited Collections | D | N | | | | Y |
| 1120 | Imprest Funds | D | N | | | | |
| 1130 | Funds Held by the Public | D | N | | | | |
| 1190 | Other Cash | D | N | | | | |
| 1195 | Other Monetary Assets | D | N | | | | |
| 1200 | Foreign Currency | D | N | | | | |
| 1310 | Accounts Receivable | D | Y | Y | | | Y |
| 1319 | Allowance for Loss on Accounts Receivable | C | Y | Y | | | Y |
| 1320 | Employment Benefit Contributions Receivable | D | Y | Y | | | |
| 1325 | Taxes Receivable | D | 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 | | | |
| 1359 | Allowance for Loss on Loans Receivable | C | Y | Y | | | |
| 1360 | Penalties, Fines, and Administrative Fees Receivable | D | Y | Y | | | Y |
| 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | C | Y | Y | | | Y |
| 1399 | Allowance for Subsidy | C | N | | | | |
| 1410 | Advances to Others | D | Y | Y | | | |
| 1450 | Prepayments | D | Y | Y | | | |
| 1511 | Operating Materials and Supplies Held for Use | D | N | | | | |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | D | N | | | | |
| 1513 | Operating Materials and Supplies Excess, 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 | | | | |

**Fiscal 2005 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 | F | Y | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | F | Y | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | F | Y | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | F | 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 Premium and Discount 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 | | | | |

**Fiscal 2005 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. |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | C | N | | | | |
| 1740 | Other Structures and Facilities | D | N | | | | |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | C | N | | | | |
| 1750 | Equipment | D | N | | | | |
| 1759 | Accumulated Depreciation on Equipment | C | N | | | | |
| 1810 | Assets Under Capital Lease | D | N | | | | |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | C | N | | | | |
| 1820 | Leasehold Improvement | D | N | | | | |
| 1829 | Accumulated Amortization on Leasehold Improvements | C | N | | | | |
| 1830 | Internal-Use Software | D | N | | | | |
| 1832 | Internal-Use Software in Development | D | N | | | | |
| 1839 | Accumulated Amortization on Internal-Use Software | C | N | | | | |
| 1840 | Other Natural Resources | D | N | | | | |
| 1849 | Allowance for Depletion | C | N | | | | |
| 1890 | Other General Property, Plant, and Equipment | D | N | | | | |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | C | N | | | | |
| 1921 | Receivable from Appropriations | D | F | Y | | | Y |
| 1990 | Other Assets | D | Y | Y | | | |
| 2110 | Accounts Payable | C | Y | Y | | | Y |
| 2120 | Disbursements in Transit | C | Y | Y | | | |
| 2130 | Contract Holdbacks | C | Y | Y | | | |
| 2140 | Accrued Interest Payable | C | Y | Y | | | |
| 2150 | Payable for Transfers of Currently Invested Balances | C | F | Y | | | |
| 2155 | Expenditure Transfers Payable | C | F | Y | | | |
| 2160 | Entitlement Benefits Due and Payable | C | N | | | | |
| 2170 | Subsidy Payable to the Financing Account | C | F | Y | | | |
| 2179 | Contra Liability for Subsidy Payable to the Financing Account | D | F | Y | | | |
| 2180 | Loan Guarantee Liability | C | N | | | | |
| 2190 | Other Accrued Liabilities | C | Y | Y | | | |
| 2210 | Accrued Funded Payroll and Leave | C | N | | | | |
| 2211 | Withholdings Payable | C | N | | | | |
| 2213 | Employer Contributions and Payroll Taxes Payable | C | Y | Y | | | |
| 2215 | Other Post-Employment Benefits Due and Payable | C | Y | Y | | | |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | C | N | | | | |
| 2217 | Benefit Premiums Payable to Carriers | C | N | | | | |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | C | N | | | | |
| 2220 | Unfunded Leave | C | N | | | | |
| 2225 | Unfunded FECA Liability | C | F | Y | | | |
| 2290 | Other Unfunded Employment Related Liability | C | Y | Y | | | |
| 2310 | Advance From Others | C | Y | Y | | | |

**Fiscal 2005 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. |
| 2320 | Deferred Credits | C | Y | Y | | | |
| 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | C | Y | Y | | | |
| 2510 | Principal Payable to the Bureau of the Public Debt | C | F | Y | | | |
| 2520 | Principal Payable to the Federal Financing Bank | C | F | Y | | | |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | 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 Financiang 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 | | | |
| 2950 | Liability for Subsidy Related to Undisbursed Loans | C | F | Y | | | |
| 2960 | Accounts Payable From Canceled Appropriations | C | Y | Y | | | |
| 2970 | Resources Payable to Treasury | C | F | Y | | | Y |
| 2980 | Custodial Liability | C | Y | Y | | | S |
| 2990 | Other Liabilities | C | Y | Y | | | |
| 2995 | Estimated Cleanup Cost Liability | C | 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 - Restated | D | | | | | |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | D | | | | | |
| 3310 | Cumulative Results of Operations | C | | | | | |
| 5100 | Revenue from Goods Sold | C | Y | Y | X | Y | |
| 5109 | Contra Revenue for Goods Sold | D | Y | Y | X | Y | |

**Fiscal 2005 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. |
| 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 - Borrowings/Loans | C | Y | Y | Y | Y | 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 | | |
| 5609 | Contra Revenue for Donations - Financial Resources | D | N | | T | | |
| 5610 | Donated Revenue - Nonfinancial Resources | C | N | | T | | |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | D | N | | T | | |
| 5700 | Expended Appropriations | C | | | | | |
| 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | C | | | | | |
| 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | 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 | | | |
| 5760 | Expenditure Financing Sources - Transfers-Out | D | F | Y | | | |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out | D | F | Y | | | |
| 5780 | Imputed Financing Sources | C | F | Y | | | |
| 5790 | Other Financing Sources | C | F | Y | | | |
| 5799 | Adjustment of Appropriations Used | D | | | | | |
| 5800 | Tax Revenue Collected | C | Y | Y | T | | Y |
| 5801 | Tax Revenue Accrual Adjustment | C | Y | Y | T | | Y |
| 5809 | Contra Revenue for Taxes | D | Y | Y | T | | Y |

**Fiscal 2005 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. |
| 5890 | Tax Revenue Refunds | D | Y | Y | T | | Y |
| 5900 | Other Revenue | C | Y | Y | Y | Y | Y |
| 5909 | Contra Revenue for Other Revenue | D | Y | Y | Y | Y | Y |
| 5990 | Collections for Others | D | Y | Y | Y | Y | S |
| 5991 | Accrued Collections for Others | D | Y | Y | Y | Y | S |
| 6100 | Operating Expenses/Program Cost | D | Y | Y | | Y | |
| 6190 | Contra Bad Debt Expense - Incurred for Others | C | Y | Y | | Y | |
| 6199 | Adjustment to Subsidy Expense | C | N | | | Y | |
| 6310 | Interest Expenses on Borrowing from the Bureau of the Public Debt and /or 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 |
| 6400 | Benefit Expense | D | Y | Y | | Y | |
| 6500 | Cost of Goods Sold | D | N | | | Y | |
| 6600 | Applied Overhead | C | N | | | Y | |
| 6610 | Cost Capitalization Offset | C | N | | | Y | |
| 6710 | Depreciation, Amortization, and Depletion | D | N | | | Y | |
| 6720 | Bad Debt Expense | D | Y | Y | | Y | |
| 6730 | Imputed Costs | D | F | Y | | Y | |
| 6790 | Other Expenses Not Requiring Budgetary Resources | D | Y | Y | | Y | |
| 6800 | Future Funded Expenses | D | Y | Y | | Y | |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | D | F | Y | | Y | |
| 6900 | Nonproduction Costs | D | Y | Y | | Y | |
| 7110 | Gains on Disposition of Assets - 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 - Not Restated | C | Y | Y | | | |
| 7401 | Prior-Period Adjustments - Restated | 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 Capitalized Assets | C | Y | Y | | | |
| 8802 | Purchases of Capitalized Assets | D | Y | Y | | | |

**Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1**

| | | | |
|---|---|---|---|
| ADDITIONAL INFORMATION: | | | |
| | | | |
| 1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section. | | | |
| 2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains. | | | |
| 3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain. | | | |
| 4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I. | | | |
| 5/ Attribute values/domains are listed below: | | | |
| | | | |
| | | | |
| Attribute | Domain | | Domain Description |
| | | | |
| Budget Subfunction | nnn | | 3-digit budget functional classification subfunction |
| | | | |
| Custodial/Noncustodial | S | | Custodial |
| | A | | Noncustodial |
| | | | |
| Debit/Credit | C | | Credit |
| | D | | Debit |
| | | | |
| Exchange/Nonexchange | X | | Exchange Revenue |
| | T | | Nonexchange Revenue |
| | | | |
| Federal/NonFederal | F | | Federal |
| | N | | NonFederal |
| | | | |
| Trading Partner | nn | | 2-digit Treasury Department Code, required with Federal attribute |

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## Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- Entity Relationship Diagram
- Entity Definition Report
- Attribute Definition Report
- FACTS II USSGL Account Attribute Table

### *Entity Relationship Diagram*

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

### *Entity Definition Report*

This report provides definitions and business rules for relationships between all entities.

### *Attribute Definition Report*

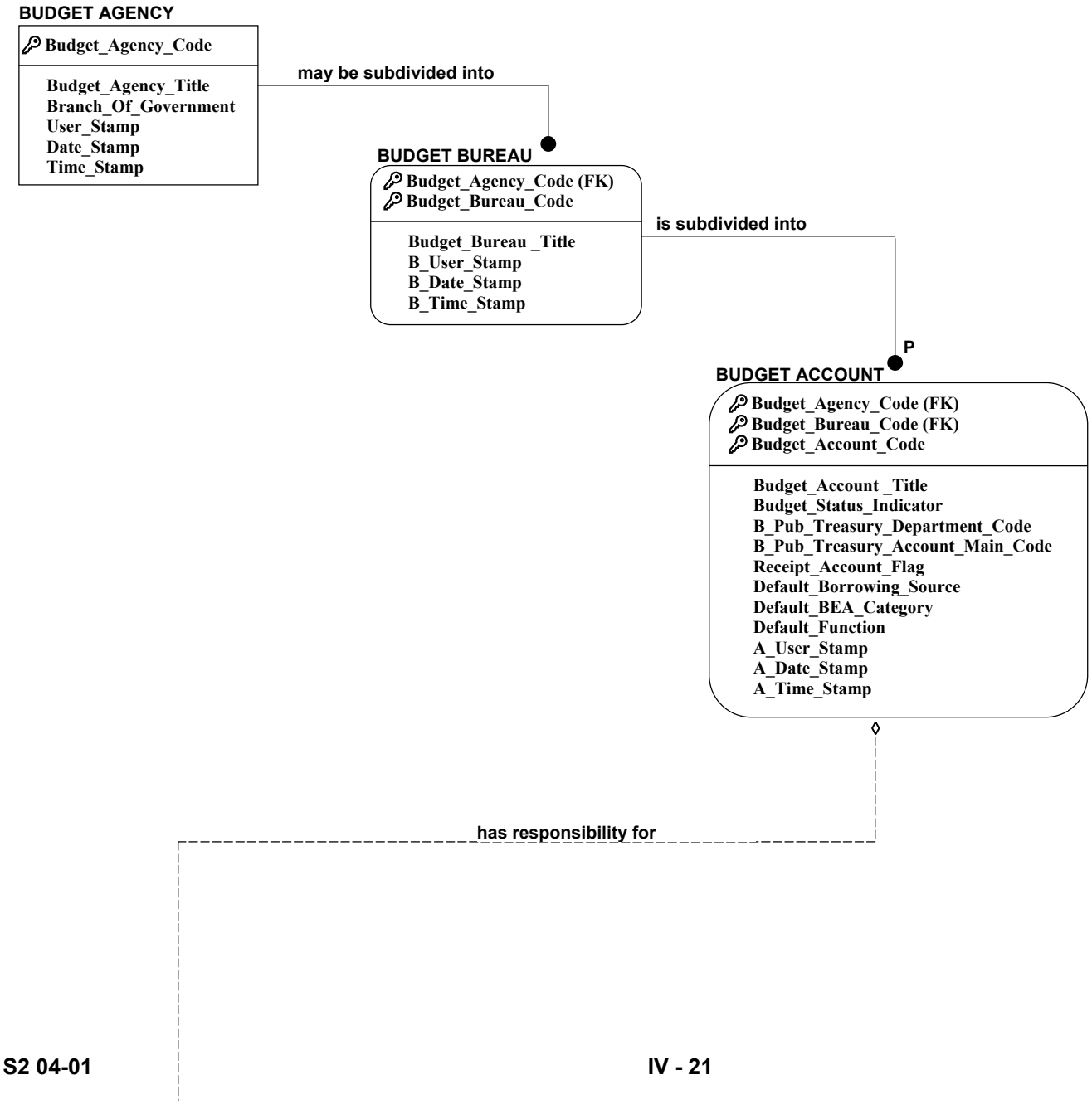
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

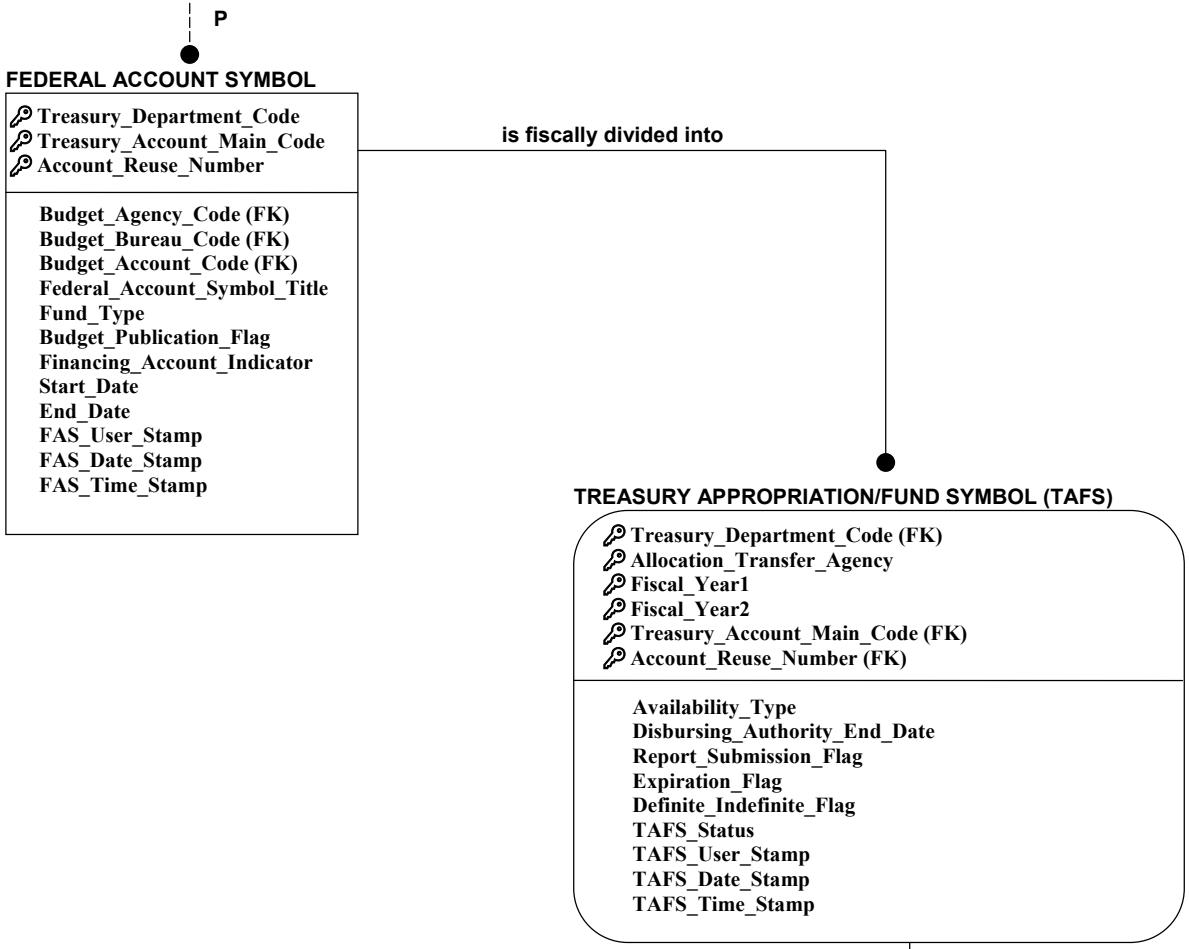
### *FACTS II USSGL Account Attribute Tables (Fiscal 2004 and 2005)*

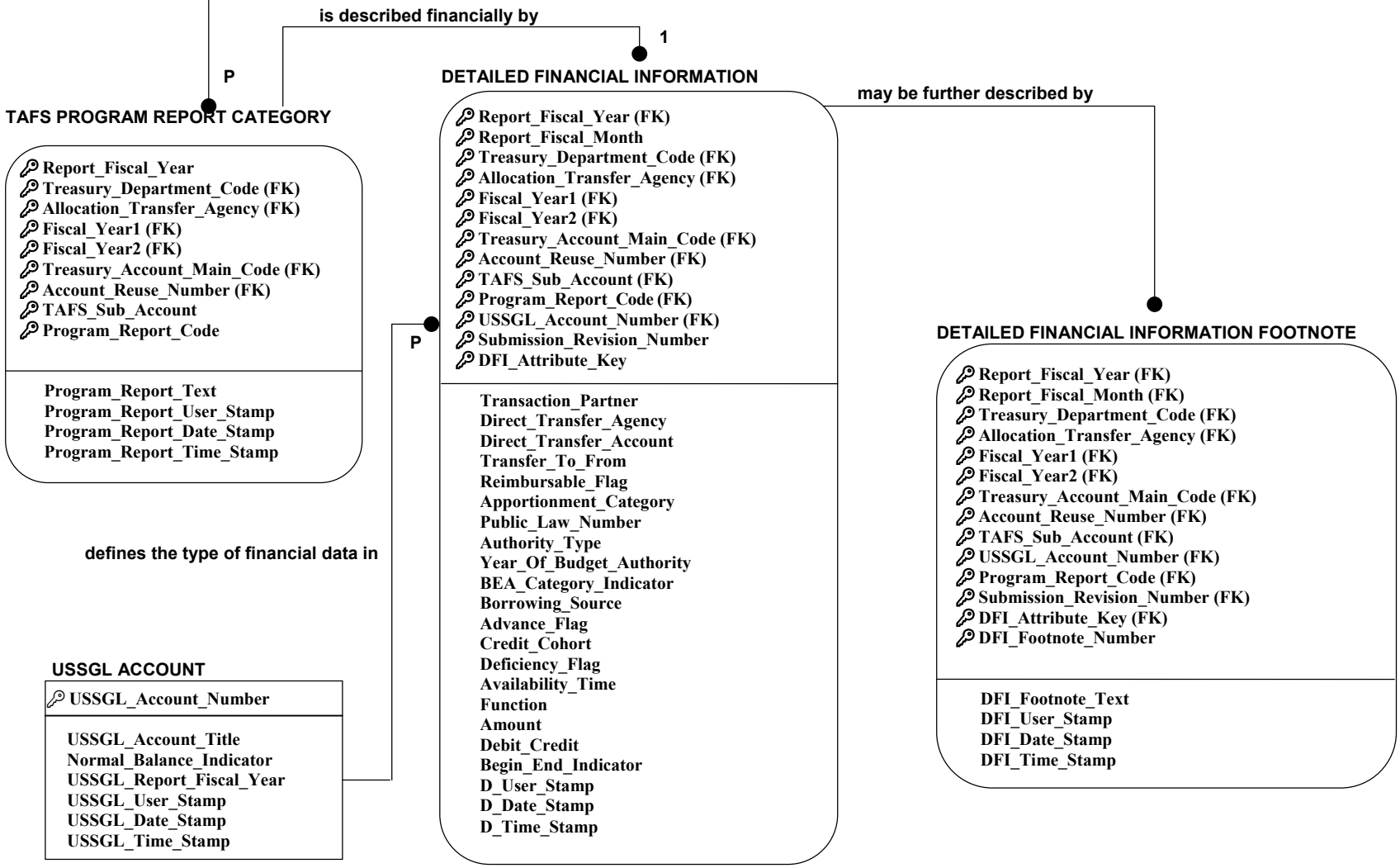
The FACTS II attribute tables for fiscal 2004 and 2005 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these 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, log onto the FACTS II Web site at **www.fms.treas.gov/ussgl/factsii.**


BUDGET AGENCY
Budget_Agency_Code
Budget_Agency_Title
Branch_Of_Government
User_Stamp
Date_Stamp
Time_Stamp
may be subdivided into
BUDGET BUREAU
Budget_Agency_Code (FK)
Budget_Bureau_Code
Budget_Bureau _Title
B_User_Stamp
B_Date_Stamp
B_Time_Stamp
is subdivided into
P
BUDGET ACCOUNT
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code
Budget_Account _Title
Budget_Status_Indicator
B_Pub_Treasury_Department_Code
B_Pub_Treasury_Account_Main_Code
Receipt_Account_Flag
Default_Borrowing_Source
Default_BEA_Category
Default_Function
A_User_Stamp
A_Date_Stamp
A_Time_Stamp
has responsibility for


P
FEDERAL ACCOUNT SYMBOL
Treasury_Department_Code
Treasury_Account_Main_Code
Account_Reuse_Number
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code (FK)
Federal_Account_Symbol_Title
Fund_Type
Budget_Publication_Flag
Financing_Account_Indicator
Start_Date
End_Date
FAS_User_Stamp
FAS_Date_Stamp
FAS_Time_Stamp
is fiscally divided into
TREASURY APPROPRIATION/FUND SYMBOL (TAFS)
Treasury_Department_Code (FK)
Allocation_Transfer_Agency
Fiscal_Year1
Fiscal_Year2
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
Availability_Type
Disbursing_Authority_End_Date
Report_Submission_Flag
Expiration_Flag
Definite_Indefinite_Flag
TAFS_Status
TAFS_User_Stamp
TAFS_Date_Stamp
TAFS_Time_Stamp
is categorized by


is described financially by
1
P
DETAILED FINANCIAL INFORMATION
may be further described by
TAFS PROGRAM REPORT CATEGORY
Report_Fiscal_Year
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account
Program_Report_Code
Program_Report_Text
Program_Report_User_Stamp
Program_Report_Date_Stamp
Program_Report_Time_Stamp
Report_Fiscal_Year (FK)
Report_Fiscal_Month
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account (FK)
Program_Report_Code (FK)
USSGL_Account_Number (FK)
Submission_Revision_Number
DFI_Attribute_Key
Transaction_Partner
Direct_Transfer_Agency
Direct_Transfer_Account
Transfer_To_From
Reimbursable_Flag
Apportionment_Category
Public_Law_Number
Authority_Type
Year_Of_Budget_Authority
BEA_Category_Indicator
Borrowing_Source
Advance_Flag
Credit_Cohort
Deficiency_Flag
Availability_Time
Function
Amount
Debit_Credit
Begin_End_Indicator
D_User_Stamp
D_Date_Stamp
D_Time_Stamp
P
defines the type of financial data in
DETAILED FINANCIAL INFORMATION FOOTNOTE
Report_Fiscal_Year (FK)
Report_Fiscal_Month (FK)
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account (FK)
USSGL_Account_Number (FK)
Program_Report_Code (FK)
Submission_Revision_Number (FK)
DFI_Attribute_Key (FK)
DFI_Footnote_Number
DFI_Footnote_Text
DFI_User_Stamp
DFI_Date_Stamp
DFI_Time_Stamp
USSGL ACCOUNT
USSGL_Account_Number
USSGL_Account_Title
Normal_Balance_Indicator
USSGL_Report_Fiscal_Year
USSGL_User_Stamp
USSGL_Date_Stamp
USSGL_Time_Stamp

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# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

Examples: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,
Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency, and consists of one or more accounts for presentation in the President's Budget.

Examples: The Federal 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 BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,
Account Symbol

Entity Type: Independent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal agencies to incur obligations and make payments out of Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,
Treasury Account Symbol,
Fund Account,
Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: TAFS PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Program Report Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: USSGL ACCOUNT

Entity Definition: A United States Standard General Ledger (USSGL) account subdivides a set of the financial information regarding TAFS that are posted in an agency's core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable.

Synonyms: None

Entity Type: Independent

Business Rules:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting requirements of the FMS-2108: Year End Closing Statement (a primary source for the Treasury'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:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

An USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

# FACTS II - ENTITY DEFINITION REPORT

## Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

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# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET AGENCY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Budget_Agency_Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget_Agency_Title | The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |
| Branch_Of_Government | Distinguishes among branches of Government. | E - Executive Branch<br>L - Legislative Branch<br>J - Judicial Branch | 1/A | SF 133, P&F | OMB |
| User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET BUREAU

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Budget_Agency_Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget_Bureau_Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |
| Budget_Bureau_Title | The title of an organizational unit within an agency. The title is assigned by OMB. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |
| B_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| B_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| B_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Budget_Agency_Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget_Bureau_Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |
| Budget_Account_Code | Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation. | OMB Circular No. A-11 | 6/A | SF 133, P&F | OMB |
| Budget_Account_Title | Title assigned by OMB to a budget account. | OMB Circular No. A-11 | 125/A | SF 133, P&F | OMB |
| Budget_Status_Indicator | Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget) | ON - On budget<br>OFF - Off budget<br>FIN - Financing Account<br>GSE - Government Sponsored Enterprise | 3/A | SF 133, P&F | OMB |
| B_Pub_Treasury_Department_Code | The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | P&F | OMB |
| B_Pub_Treasury_Account_Main_Code | The primary Treasury Account Code printed for each OMB Account in the President's Budget. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11 | 4/A | P&F | OMB |
| Receipt_Account_Flag | Indicates whether Federal Account Symbol is a receipt account (or an expenditure account). | Y - Yes<br>N - No | 1/A | General Admin | OMB |
| Default_Borrowing_Source | Indicates whether borrowing source is Treasury, public, or both. | T - Treasury<br>P - Public<br>B - Both | 1/A | FMS 2108, P&F | Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## BUDGET ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Default_BEA_Category | Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary. | D - Discretionary<br>M - Mandatory<br>E - Emergency Discretionary | 1/A | P&F | OMB |
| Default_Function | Classification of data according to major purpose served (e.g., income, security, or national defense). Classifications are required by Congressional Budget Act of 1974. | OMB Circular No. A-11 | 3/A | P&F | OMB |
| A_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| A_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| A_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Budget_Agency_Code | A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB. | OMB Circular No. A-11 | 3/A | SF 133, P&F | OMB |
| Budget_Bureau_Code | Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB. | OMB Circular No. A-11 | 2/A | SF 133, P&F | OMB |
| Budget_Account_Code | Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation. | OMB Circular No. A-11 | 6/A | SF 133, P&F | OMB |
| Federal_Account_Symbol_Title | Title of Federal Account Symbol. The title is assigned by Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 125/A | SF 133, FMS 2108, P&F | Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Fund_Type | A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500). | 1 - General Fund,<br>2 - Special Fund,<br>3 - Public Enterprise Fund,<br>4 - Intra-governmental Revolving or Management Fund,<br>7 - Trust (non-revolving) Fund,<br>8 - Trust Revolving Fund | 2/A | SF 133, P&F | OMB |
| Budget_Publication_Flag | Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol. | Y - Federal account symbol printed in President's Budget<br>N - Federal account symbol not printed in President's Budget | 1/A | P&F | OMB |
| Financing_Account_Indicator | Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990. | D - Direct<br>G - Guaranteed<br>N - Non-financing | 1/A | SF 133, P&F | OMB |
| Start_Date | Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury. | N/A | 10/Date YYYY/MM/DD | General Admin | Treasury, Agency |
| End_Date | Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled. | N/A | 10/Date YYYY/MM/DD | General Admin | Treasury, Agency |
| FAS_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## FEDERAL ACCOUNT SYMBOL

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| FAS_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| FAS_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |
| Allocation_Transfer_Agency | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | Blank<br>4-digit year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | X - No year<br>M - M account<br>4-digit year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Availability_Type | Distinguishes between annual, multiyear and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2. | A - Annual<br>M - Multi-year<br>X - No year | 1/A | P&F | System |
| Disbursing_Authority_End_Date | The last fiscal year, in which a TAFS may disburse funds (i.e., expired accounts that are authorized by law to make disbursements beyond the normal 5-year period). | N/A | 10/A | SF 133, FMS 2108 | Treasury, Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Report_Submission_Flag | Indicates whether or not the TAFS submits budget execution information to OMB and Treasury. | Y - Yes<br>N - No | 1/A | SF 133,<br>FMS 2108,<br>P&F | OMB,<br>Treasury |
| 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. | Y - Yes<br>N - No | 1/A | P&F | System |
| Definite_Indefinite_Flag | Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors). | D – Definite<br>I – Indefinite | 1/A | P&F,<br>FMS 2108 | System |
| TAFS_Status | Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity. | U - Unexpired<br>E - Expired | 1/A | SF 133,<br>FMS 2108 | System |
| TAFS_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| TAFS_Date_Stamp | Date when the record was last updated. | N/A | 10/Date<br>YYYY/MM/DD | N/A | System |
| TAFS_Time_Stamp | Time when the record was last updated. | N/A | 8/Time<br>HH:MM:SS | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TAFS PROGRAM REPORT CATEGORY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Report_Fiscal_Year | Fiscal year covered by report. | 4-digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |
| Allocation_Transfer_Agency | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | Blank<br>4-digit year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | X - No year<br>M - M account<br>4-digit year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| TAFS_Sub_Account | Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## TAFS PROGRAM REPORT CATEGORY

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Program_Report_Code | The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information. | N/A | 3/N | SF 133 | OMB, Agency |
| Program_Report_Text | The text description associated with the program report code. | N/A | 25/A | SF 133 | OMB, Agency |
| Program_Report_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| Program_Report_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| Program_Report_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## USSGL ACCOUNT

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| USSGL_Account_Number | A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting. (GAO Glossary) | Treasury Financial Manual Vol. I, Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | USSGL Board |
| USSGL_Account_Title | Name of the USSGL account. | Treasury Financial Manual Vol. I, Supplement No. 2 | 125/A | SF 133, FMS 2108, P&F | USSGL Board |
| Normal_Balance_Indicator | Normal condition of the balance in an USSGL account (debit or credit). | D – Debit<br>C – Credit | 1/A | SF 133, FMS 2108, P&F | USSGL Board |
| USSGL_Report_Fiscal_Year | Fiscal year when each USSGL account and normal balance indicator is valid. | 4-digit year | 4/A | N/A | USSGL Board |
| USSGL_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| USSGL_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| USSGL_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Report_Fiscal_Year | Fiscal year covered by report. | 4-digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| Report_Fiscal_Month | Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12. | 2-digit month | 2/A | SF 133, FMS 2108, P&F | Agency |
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |
| Allocation_Transfer_Agency | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | Blank<br>4-digit year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | X - No year<br>M - M account<br>4-digit year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| TAFS_Sub_Account | Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |
| Program_Report_Code | The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information. | N/A | 3/N | SF 133 | OMB, Agency |
| USSGL_Account_Number | A unique code that represents a United States Standard General Ledger account. A USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting (GAO Glossary). | Treasury Financial Manual Vol. I, Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |
| Submission_Revision_Number | The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0. | Numeric | 3/N | SF 133, FMS 2108, P&F | Agency |
| DFI_Attribute_Key | Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp. | See non-key attributes. | See non-key attributes. | See non-key attributes. | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Transaction_Partner | Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)). | F – Federal<br>X – NonFederal<br>E – NonFederal Exception | 1/A | SF 133 | Agency |
| Direct_Transfer_Agency | The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Agency |
| Direct_Transfer_Account | The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | Agency |
| Transfer_To_From | Indicates whether the transfer is to or from another Treasury agency or account. | F – From<br>T – To | 1/A | SF 133, FMS 2108, P&F | System |
| Reimbursable_Flag | Indicates whether amounts for goods, services and joint project support are financed by offsetting collections. | R – Reimbursable<br>D – Direct | 1/A | SF 133, 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.<br>(OMB Circular No. A-11) | A – Category A<br>B – Category B<br>C - Not subject to apportionment | 1/A | SF 133, FMS 2108, P&F | Agency |

# 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 |
| Authority_Type | Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority. | P – Appropriation<br>D – Advance Appropriation<br>B – Borrowing Authority<br>C – Contract Authority<br>R - Re-appropriation<br>S – Spending Authority From Offsetting Collections | 1/A | SF 133, FMS 2108, P&F | Agency |
| Year_Of_Budget_Authority | Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances. | NEW-Outlays from new budget authority<br>BAL-Outlays from balances brought forward | 3/A | P&F | Agency |
| BEA_Category_Indicator | Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary, or emergency discretionary. | D – Discretionary<br>M – Mandatory<br>E – Emergency Discretionary | 1/A | P&F | Agency |
| Borrowing_Source | Indicates whether borrowing took place from Treasury or public. | T – Treasury<br>P – Public<br>F-Federal Financing Bank | 1/A | FMS 2108, P&F | Agency |
| Advance_Flag | Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year. | P – Advanced in Prior Year<br>F – Advanced from Future Year<br>X – Not Applicable | 1/A | SF 133, P&F | Agency |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Credit_Cohort | Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years. | 4-digit year | 4/A | SF 133 | Agency |
| Deficiency_Flag | Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations. | D – Deficient<br>X – Not Deficient | 1/A | P&F | System |
| 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<br>S – Available in subsequent period | 1/A | SF 133, P&F | Agency |
| Function | Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974. | DEF – National defense<br>NND – Non-National defense | 3/A | P&F | Agency |
| Amount | The balance of USSGL account in combination with any related attributes. | Amount | 17,2 | SF 133, FMS 2108, P&F | Agency |
| Debit_Credit | Indicates whether the amount is debited or credited to the USSGL account. | D – Debit<br>C – Credit | 1/A | SF 133, FMS 2108, P&F | Agency |
| Begin_End_Indicator | Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period. | B – Beginning Balance<br>E – Ending Balance | 1/A | SF 133, FMS 2108, P&F | Agency |
| D_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| D_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/DD | N/A | System |
| D_Time_Stamp | Time when the record was last updated. | N/A | 8/Time HH:MM:SS | N/A | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| Report_Fiscal_Year | Fiscal year covered by report. | 4-digit year | 4/A | SF 133, FMS 2108, P&F | Agency |
| Report_Fiscal_Month | Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12. | 2-digit month | 2/A | SF 133, FMS 2108, P&F | Agency |
| Treasury_Department_Code | Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury |
| Allocation_Transfer_Agency | Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 2/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year1 | For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds. | Blank<br>4-digit year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Fiscal_Year2 | For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished. | X – No year<br>M - M account<br>4-digit year | 4/A | SF 133, FMS 2108, P&F | Treasury, Agency |
| Treasury_Account_Main_Code | Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury. | Treasury Financial Manual Vol. I, Part 2, Chapter 1500 | 4/A | SF 133, FMS 2108, P&F | OMB, Treasury |
| Account_Reuse_Number | Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes. | N/A | 2/A | SF 133, FMS 2108, P&F | OMB, Treasury |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| TAFS_Sub_Account | Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS. | N/A | 3/A | FMS 2108 | Agency |
| Apportionment_Category | A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11). | A - Category A<br>B - Category B<br>C - Not subject to apportionment | 1/A | SF 133, FMS 2108, P&F | Agency |
| Program_Report_Code | The code representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information. | N/A | 3/N | SF 133 | OMB, Agency |
| USSGL_Account_Number | A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary) | Treasury Financial Manual Vol. I Supplement No. 2 | 4/A | SF 133, FMS 2108, P&F | Agency |
| Submission_Revision_Number | The nth adjustment to previously submitted data. The submission revision number for an original submission has a value of 0. | Numeric | 3/N | SF 133, FMS 2108, P&F | Agency |
| DFI_Attribute_Key | Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp. | See non-key attributes | See non-key attributes | See non-key attributes | System |

# FACTS II - ATTRIBUTE DEFINITION REPORT

## DETAILED FINANCIAL INFORMATION FOOTNOTE

| Attribute Name | Attribute Definition | Domain | System Characteristics | Reference | Supplied By |
|---|---|---|---|---|---|
| DFI_Footnote_Number | A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information. | N/A | Numeric/ Tiny int. | SF 133, FMS 2108 | Agency |
| DFI_Footnote_Text | Footnote (or text explanation) associated with one or more pieces of detailed financial information. | N/A | 5000/A | SF 133, FMS 2108 | Agency |
| DFI_User_Stamp | Who last updated the record. | N/A | 8/A | N/A | System |
| DFI_Date_Stamp | Date when the record was last updated. | N/A | 10/Date YYYY/MM/ DD | N/A | System |
| DFI_Time_Stamp | Time when the record was updated. | N/A | 8/Time HH:MM:SS | N/A | System |

## Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 1010 | Fund Balance With Treasury | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 1120 | Imprest Funds | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1130 | Funds Held by the Public | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 1195 | Other Monetary Assets | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 1610 | Investments in U. S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | B | | | | | | | | | | | | | | | U | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | B | | | | | | | | | | | | | | | U | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1623 | Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | Y | B | | | | | | | | | | | | | | | U | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4032 | Estimated Indefinite Contract Authority | D | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4034 | Anticipated Adjustments to Contract Authority | C | Y | E | | | | | | | | | | | | | | | U | | | |

## Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
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| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 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 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 | | | | | | U | | | Y |
| 4112 | Liquidation of Deficiency - Appropriations | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4114 | Appropriated Trust or Special Fund Receipts | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | Y |
| 4115 | Loan Subsidy Appropriation | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4117 | Loan Administrative Expense Appropriation | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4118 | Reestimated Loan Subsidy Appropriation | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4119 | Other Appropriations Realized | D | Y | E | Y | Y | | | | | | | Y | | | | Y | | U | | | Y |
| 4120 | Appropriations Anticipated | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4122 | Authority Adjusted for Interest on Public Debt Securities | D | Y | B | | Y | | | | | | | | | | | | | U | | | |
| 4122 | Authority Adjusted for Interest on Public Debt Securities | D | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded | C | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4125 | Loan Modification Adjustment Transfer Appropriation | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U | Y | | |
| 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | D | Y | B | | Y | | | | | | | Y | | | | | | U/E | | | Y |

## Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | D | Y | E | | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | C | Y | B | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In | D | Y | E | | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out | C | Y | E | | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4130 | Appropriation to Liquidate Contract Authority Withdrawn | C | Y | E | | | | | | | | | | | | | | | U/E | | | Y |
| 4131 | Current-Year Contract Authority Realized | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4133 | Reductions of Contract Authority | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4134 | Contract Authority Withdrawn | C | Y | E | | | | | | | | | | | | | | | U/E | | | Y |
| 4135 | Contract Authority Liquidated | C | Y | E | Y | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | Y | B | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4137 | Transfers of Contract Authority | D | Y | B | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | Y |
| 4137 | Transfers of Contract Authority | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | Y |
| 4138 | Appropriation to Liquidate Contract Authority | D | Y | E | | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4139 | Contract Authority Carried Forward | D | Y | B | | | | | | | | | | | | | | | U/E | | | Y |
| 4139 | Contract Authority Carried Forward | D | Y | E | | | | | | | | | | | | | | | U/E | | | Y |
| 4140 | Substitution of Borrowing Authority | C | Y | E | Y | | | | | | | Y | Y | | | | | | U/E | | | Y |
| 4141 | Current-Year Borrowing Authority Realized | D | Y | E | | Y | | | | | | Y | Y | | | | | | U | | | |
| 4143 | Reductions of Borrowing Authority | C | Y | E | | | | | | | | Y | Y | | | | | | U/E | | | Y |
| 4144 | Borrowing Authority Withdrawn | C | Y | E | | | | | | | | Y | | | | | | | U/E | | | Y |
| 4145 | Borrowing Authority Converted to Cash | C | Y | E | | | | | | | | Y | | | | | | | U/E | | | Y |
| 4146 | Actual Repayments of Debt, Current-Year Authority | C | Y | E | Y | | | | | | | | Y | | | | | | U/E | | | |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | C | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4148 | Resources Realized From Borrowing Authority | D | Y | E | | | | | | | | | | | | | | | U/E | | | Y |
| 4149 | Borrowing Authority Carried Forward | D | Y | B | | | | | | | | Y | | | | | | | U/E | | | Y |
| 4149 | Borrowing Authority Carried Forward | D | Y | E | | | | | | | | Y | | | | | | | U/E | | | Y |

## Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4150 | Reappropriations | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | Y |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | C | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4160 | Anticipated Transfers - Current-Year Authority | D | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | D | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | Y | B | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4168 | Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U | Y | | |
| 4170 | Transfers - Current-Year Authority | D | Y | E | Y | Y | | | | | | | Y | | Y | Y | | | U | Y | | |
| 4171 | Non-Allocation Transfers of Invested Balances - Receivable | D | Y | B | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4171 | Non-Allocation Transfers of Invested Balances - Receivable | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4172 | Non-Allocation Transfers of Invested Balances - Payable | C | Y | B | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4172 | Non-Allocation Transfers of Invested Balances - Payable | C | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4173 | Non-Allocation Transfers of Invested Balances - Transferred | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D | Y | E | Y | Y | | | | | | | Y | | Y | Y | | | U | Y | | |
| 4176 | Allocation Transfers of Prior-Year Balances | D | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4180 | Anticipated Transfers - Prior-Year Balances | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4190 | Transfers - Prior-Year Balances | D | Y | E | | | | | | | | | | | Y | Y | | | U | Y | | |

## Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4191 | Balance Transfers - Extensions of Availability Other Than Reappropriations | D | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4195 | Transfer of Obligated Balances | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4199 | Transfer of Expired Expenditure Transfers Receivable | D | Y | E | | | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4201 | Total Actual Resources - Collected | D | Y | B | | | | | | | | | | | | | | | U/E | | | |
| 4201 | Total Actual Resources - Collected | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4210 | Anticipated Reimbursements and Other Income | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4212 | Liquidation of Deficiency - Offsetting Collections | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4221 | Unfilled Customer Orders Without Advance | D | Y | B | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4221 | Unfilled Customer Orders Without Advance | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4222 | Unfilled Customer Orders With Advance | D | Y | B | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4222 | Unfilled Customer Orders With Advance | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | C | Y | E | | | | | | | Y | | Y | | Y | Y | | | U/E | Y | | |
| 4231 | Unfilled Customer Orders With Advance - Transferred | C | | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | C | | E | | | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | C | | E | | | | | | | Y | | Y | | Y | Y | | | U/E | Y | | |
| 4234 | Other Federal Receivables - Transferred | C | Y | E | | | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4251 | Reimbursements and Other Income Earned - Receivable | D | Y | B | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4251 | Reimbursements and Other Income Earned - Receivable | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4252 | Reimbursements and Other Income Earned - Collected | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4260 | Actual Collections of "governmental-type" Fees | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |

## Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
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| 4261 | Actual Collections of Business-Type Fees | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4262 | Actual Collections of Loan Principal | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4263 | Actual Collections of Loan Interest | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4264 | Actual Collections of Rent | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4265 | Actual Collections From Sale of Foreclosed Property | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4271 | Actual Program Fund Subsidy Collected | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4273 | Interest Collected From Treasury | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4275 | Actual Collections From Liquidating Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4276 | Actual Collections From Financing Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4277 | Other Actual Collections - Federal | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4283 | Interest Receivable From Treasury | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4283 | Interest Receivable From Treasury | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4285 | Receivable From the Liquidating Fund | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4285 | Receivable From the Liquidating Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4286 | Receivable From the Financing Fund | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4286 | Receivable From the Financing Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4287 | Other Federal Receivables | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4287 | Other Federal Receivables | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4350 | Canceled Authority | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4383 | Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available" | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | Y | B | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |

## Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" | C | Y | E | Y | Y | | | | | | | Y | | | | | Y | U | | | |
| 4391 | Adjustments to Indefinite No-Year Authority | C | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4392 | Rescission - New Budget Authority | C | Y | E | Y | Y | | | | | | Y | Y | | | | | | U | | | |
| 4393 | Rescission - Prior-Year | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | Y | B | | Y | | | | | | | Y | | | | | | U | | | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | Y | E | | Y | | | | | | | Y | | | | | | U | | | Y |
| 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | Y | E | Y | Y | | | | | | | Y | | | | | Y | U/E | | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | Y | B | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | Y | B | | Y | | | | | | | Y | | | | | | U | | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | C | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4420 | Unapportioned Authority - Pending Rescission | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 4430 | Unapportioned Authority - OMB Deferral | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 4450 | Unapportioned Authority | C | Y | B | | | | | | | | | | | | | | | U | | | |
| 4450 | Unapportioned Authority | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4510 | Apportionments | C | Y | E | | | | | | Y | | | | | | | | | U | | Y | |
| 4590 | Apportionments Unavailable - Anticipated Resources | C | Y | E | | | | | | Y | | | | | | | | | U | | | |
| 4610 | Allotments - Realized Resources | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4620 | Unobligated Funds Not Subject to Apportionment | C | Y | B | | | | | | | | | | | | | | | U | | | |
| 4620 | Unobligated Funds Not Subject to Apportionment | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4630 | Funds Not Available for Commitment/Obligation | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4650 | Allotments - Expired Authority | C | Y | B | | | | | | | | | | | | | | | E | | | |
| 4650 | Allotments - Expired Authority | C | Y | E | | | | | | | | | | | | | | | E | | | |
| 4700 | Commitments | C | Y | E | | | | | | | | | | | | | | | U | | Y | |

## Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | Y | B | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | Y | E | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | Y | B | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | Y | E | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | C | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | C | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid | C | Y | E | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced | C | Y | E | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | Y | B | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | Y | E | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4902 | Delivered Orders - Obligations, Paid | C | Y | E | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | Y | B | | | Y | | Y | | | | | | | | | | U | | | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | Y | E | | | Y | | Y | | | | | | | | | | U | | | |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | C | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders-- Obligations, Recoveries | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid | C | Y | E | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid | C | Y | E | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |

**ADDITIONAL INFORMATION:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.

2/ These attributes are supplied by FACTS II.

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005 but available for early implementation for fiscal 2004. Early implementation is strongly encouraged.

## Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 1010 | Fund Balance With Treasury | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 1120 | Imprest Funds | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1130 | Funds Held by the Public | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 1195 | Other Monetary Assets | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 1610 | Investments in U. S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | B | | | | | | | | | | | | | | | U | | | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | B | | | | | | | | | | | | | | | U | | | |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1623 | Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | Y | B | | | | | | | | | | | | | | | U | | | |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4032 | Estimated Indefinite Contract Authority | D | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4034 | Anticipated Adjustments to Contract Authority | C | Y | E | | | | | | | | | | | | | | | U | | | |

## Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 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 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 | | | | | | U | | | Y |
| 4112 | Liquidation of Deficiency - Appropriations | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4114 | Appropriated Trust or Special Fund Receipts | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | Y |
| 4115 | Loan Subsidy Appropriation | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4117 | Loan Administrative Expense Appropriation | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4118 | Reestimated Loan Subsidy Appropriation | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4119 | Other Appropriations Realized | D | Y | E | Y | Y | | | | | | | Y | | | | Y | | U | | | Y |
| 4120 | Appropriations Anticipated | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4122 | Authority Adjusted for Interest on Public Debt Securities | D | Y | B | | Y | | | | | | | | | | | | | U | | | |
| 4122 | Authority Adjusted for Interest on Public Debt Securities | D | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | D | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | C | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4125 | Loan Modification Adjustment Transfer Appropriation | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U | Y | | |
| 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | D | Y | B | | Y | | | | | | | Y | | | | | | U/E | | | Y |

## Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | D | Y | E | | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | C | Y | B | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In | D | Y | E | | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out | C | Y | E | | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4130 | Appropriation to Liquidate Contract Authority Withdrawn | C | Y | E | | | | | | | | | | | | | | | U/E | | | Y |
| 4131 | Current-Year Contract Authority Realized | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4133 | Decreases to Indefinite Contract Authority | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4134 | Contract Authority Withdrawn | C | Y | E | | | | | | | | | | | | | | | U/E | | | Y |
| 4135 | Contract Authority Liquidated | C | Y | E | Y | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | Y | B | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | Y |
| 4137 | Transfers of Contract Authority | D | Y | B | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | Y |
| 4137 | Transfers of Contract Authority | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | Y |
| 4138 | Appropriation to Liquidate Contract Authority | D | Y | E | | Y | | | | | | | Y | | | | | | U/E | | | Y |
| 4139 | Contract Authority Carried Forward | D | Y | B | | | | | | | | | | | | | | | U/E | | | Y |
| 4139 | Contract Authority Carried Forward | D | Y | E | | | | | | | | | | | | | | | U/E | | | Y |
| 4140 | Substitution of Borrowing Authority | C | Y | E | Y | | | | | | | Y | Y | | | | | | U/E | | | Y |
| 4141 | Current-Year Borrowing Authority Realized | D | Y | E | | Y | | | | | | Y | Y | | | | | | U | | | |
| 4143 | Decreases to Indefinite Borrowing Authority | C | Y | E | | | | | | | | Y | Y | | | | | | U/E | | | Y |
| 4144 | Borrowing Authority Withdrawn | C | Y | E | | | | | | | | Y | | | | | | | U/E | | | Y |
| 4145 | Borrowing Authority Converted to Cash | C | Y | E | | | | | | | | Y | | | | | | | U/E | | | Y |
| 4146 | Actual Repayments of Debt, Current-Year Authority | C | Y | E | Y | | | | | | | | Y | | | | | | U/E | | | |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | C | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4148 | Resources Realized From Borrowing Authority | D | Y | E | | | | | | | | | | | | | | | U/E | | | Y |

## Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4149 | Borrowing Authority Carried Forward | D | Y | B | | | | | | | | Y | | | | | | | U/E | | | Y |
| 4149 | Borrowing Authority Carried Forward | D | Y | E | | | | | | | | Y | | | | | | | U/E | | | Y |
| 4150 | Reappropriations | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | Y |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | C | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4160 | Anticipated Transfers - Current-Year Authority | D | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | D | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | Y | B | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U | Y | | |
| 4170 | Transfers - Current-Year Authority | D | Y | E | Y | Y | | | | | | | Y | | Y | Y | | | U | Y | | |
| 4171 | Non-Allocation Transfers of Invested Balances - Receivable | D | Y | B | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4171 | Non-Allocation Transfers of Invested Balances - Receivable | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4172 | Non-Allocation Transfers of Invested Balances - Payable | C | Y | B | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4172 | Non-Allocation Transfers of Invested Balances - Payable | C | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4173 | Non-Allocation Transfers of Invested Balances - Transferred | D | Y | E | | Y | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D | Y | E | Y | Y | | | | | | | Y | | Y | Y | | | U | Y | | |
| 4176 | Allocation Transfers of Prior-Year Balances | D | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |

## Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4180 | Anticipated Transfers - Prior-Year Balances | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4190 | Transfers - Prior-Year Balances | D | Y | E | | | | | | | | | | | Y | Y | | | U | Y | | |
| 4191 | Balance Transfers - Extensions of Availability Other Than Reappropriations | D | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4195 | Transfer of Obligated Balances | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4199 | Transfer of Expired Expenditure Transfers Receivable | D | Y | E | | | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4201 | Total Actual Resources - Collected | D | Y | B | | | | | | | | | | | | | | | U/E | | | |
| 4201 | Total Actual Resources - Collected | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4210 | Anticipated Reimbursements and Other Income | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4212 | Liquidation of Deficiency - Offsetting Collections | D | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4221 | Unfilled Customer Orders Without Advance | D | Y | B | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4221 | Unfilled Customer Orders Without Advance | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4222 | Unfilled Customer Orders With Advance | D | Y | B | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4222 | Unfilled Customer Orders With Advance | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | C | Y | E | | | | | | | Y | | Y | | Y | Y | | | U/E | Y | | |
| 4231 | Unfilled Customer Orders With Advance - Transferred | C | | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | C | | E | | | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | C | | E | | | | | | | Y | | Y | | Y | Y | | | U/E | Y | | |
| 4234 | Other Federal Receivables - Transferred | C | Y | E | | | | | | | | | Y | | Y | Y | | | U/E | Y | | |
| 4251 | Reimbursements and Other Income Earned - Receivable | D | Y | B | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4251 | Reimbursements and Other Income Earned - Receivable | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4252 | Reimbursements and Other Income Earned - Collected | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |

## Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4260 | Actual Collections of "governmental-type" Fees | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4261 | Actual Collections of Business-Type Fees | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4262 | Actual Collections of Loan Principal | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4263 | Actual Collections of Loan Interest | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4264 | Actual Collections of Rent | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4265 | Actual Collections From Sale of Foreclosed Property | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4271 | Actual Program Fund Subsidy Collected | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4273 | Interest Collected From Treasury | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4275 | Actual Collections From Liquidating Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4276 | Actual Collections From Financing Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4277 | Other Actual Collections - Federal | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4281 | Actual Program Fund Subsidy Receivable | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4283 | Interest Receivable From Treasury | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4283 | Interest Receivable From Treasury | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4285 | Receivable From the Liquidating Fund | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4285 | Receivable From the Liquidating Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4286 | Receivable From the Financing Fund | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4286 | Receivable From the Financing Fund | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4287 | Other Federal Receivables | D | Y | B | | | | | | | | | Y | | | | | | U/E | | | |
| 4287 | Other Federal Receivables | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | D | Y | E | | | | | | | | | | | | | | | U | | | |
| 4350 | Canceled Authority | C | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4382 | Temporary Reduction - New Budget Authority | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4383 | Temporary Reduction - Prior-Year Balances | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4384 | Temporary Reduction Returned by Appropriation | C | Y | B | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4384 | Temporary Reduction Returned by Appropriation | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4391 | Adjustments to Indefinite No-Year Authority | C | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4392 | Permanent Reduction - New Budget Authority | C | Y | E | Y | Y | | | | | | Y | Y | | | | | | U | | | |

## Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4393 | Permanent Reduction - Prior-Year Balances | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | Y | B | | Y | | | | | | | Y | | | | | | U | | | Y |
| 4394 | Receipts Unavailable for Obligation Upon Collection | C | Y | E | | Y | | | | | | | Y | | | | | | U | | | Y |
| 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | Y | B | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | C | Y | E | Y | Y | | | | | | | Y | | | | | | U | | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | Y | B | | Y | | | | | | | Y | | | | | | U | | | |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | C | Y | E | | Y | | | | | | | Y | | | | | | U | | | |
| 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | C | Y | E | | Y | | | | | | | | | | | | | U | | | |
| 4420 | Unapportioned Authority - Pending Rescission | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 4430 | Unapportioned Authority - OMB Deferral | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 4450 | Unapportioned Authority | C | Y | B | | | | | | | | | | | | | | | U | | | |
| 4450 | Unapportioned Authority | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4510 | Apportionments | C | Y | E | | | | | | Y | | | | | | | | | U | | Y | |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | C | Y | E | | | | | | Y | | | | | | | | | U | | | |
| 4610 | Allotments - Realized Resources | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4620 | Unobligated Funds Not Subject to Apportionment | C | Y | B | | | | | | | | | | | | | | | U | | | |
| 4620 | Unobligated Funds Exempt From Apportionment | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4630 | Funds Not Available for Commitment/Obligation | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4650 | Allotments - Expired Authority | C | Y | B | | | | | | | | | | | | | | | E | | | |
| 4650 | Allotments - Expired Authority | C | Y | E | | | | | | | | | | | | | | | E | | | |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | C | Y | E | | | | | | | | | | | | | | | U | | | |
| 4700 | Commitments - Programs Subject to Apportionment | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4720 | Commitments - Programs Exempt From Apportionment | C | Y | E | | | | | | | | | | | | | | | U | | Y | |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | Y | B | | | Y | Y | Y | | | | | | | | | | U/E | | | |

## Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

| USSGL ACCOUNT | | | USSGL ACCOUNT ATTRIBUTES/1 | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | Title | FACTS II Norm Bal.[2] | Debit Credit | Begin End[2] | Auth. Type | Public Law | Apport. Cat. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | Borrow Source | BEA Cat. | Year of BA | Dir.Trans. Agency | Dir. Trans. Account | Adv. Flag | Func-tion | TAFS Status[2] | Trans. To/From[2] | Def.[2] Flag | Def. Indef.[2] |
| 4801 | Undelivered Orders - Obligations, Unpaid | C | Y | E | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | Y | B | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | Y | E | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | C | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | C | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected | D | Y | E | | | | | | | | | Y | | | | | | U/E | | | |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid | C | Y | E | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced | C | Y | E | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | Y | B | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4901 | Delivered Orders - Obligations, Unpaid | C | Y | E | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4902 | Delivered Orders - Obligations, Paid | C | Y | E | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | Y | B | | | Y | | Y | | | | | | | | | | U | | | |
| 4908 | Authority Outlayed Not Yet Disbursed | C | Y | E | | | Y | | Y | | | | | | | | | | U | | | |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | C | Y | E | | | | | | | | | | | Y | Y | | | U/E | Y | | |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders-- Obligations, Recoveries | D | Y | E | | | | | | | | | | | | | | | U/E | | | |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected | D | Y | E | | | | | | | Y | | Y | | | | | | U/E | | | |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid | C | Y | E | | | Y | Y | Y | | | | | | | | | | U/E | | | |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid | C | Y | E | | | Y | Y | Y | | | | Y | Y | | | | | U/E | | | |

**ADDITIONAL INFORMATION:**

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.

2/ These attributes are supplied by FACTS II.

**Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference**

| Attribute | Domain Value | Domain Definition |
|---|---|---|
| Advance Flag | P | Advanced in Prior Year |
| Advance Flag | F | Advanced From Future Year |
| Advance Flag | X | Not Applicable |
| Apportionment Category | A | Category A |
| Apportionment Category | B | Category B |
| Apportionment Category | C | Not Subject to Apportionment |
| Authority Type | P | Appropriation |
| Authority Type | D | Advance Appropriation |
| Authority Type | B | Borrowing Authority |
| Authority Type | C | Contract Authority |
| Authority Type | R | Re-appropriation |
| Authority Type | S | Spending Authority From Offsetting Collections |
| Availability Time | A | Available in Current Period |
| Availability Time | S | Available in Subsequent Period |
| BEA Category Indicator | D | Discretionary |
| BEA Category Indicator | M | Mandatory |
| BEA Category Indicator | E | Emergency Discretionary |
| Begin End Indicator[2] | B | Beginning Balance |
| Begin End Indicator[2] | E | Ending Balance |
| Borrowing Source | T | Treasury |
| Borrowing Source | P | Public |
| Borrowing Source | F | Federal Financing Bank |
| Debit Credit | D | Debit |
| Debit Credit | C | Credit |
| Deficiency Flag[2] | D | Deficient |
| Deficiency Flag[2] | X | Not Deficient |
| Definite/Indefinite Flag[2] | D | Definite |
| Definite/Indefinite Flag[2] | I | Indefinite |

| Attribute | Domain Value | Domain Definition |
|---|---|---|
| Function | DEF | National Defense |
| Function | NND | Non-National Defense |
| Normal Balance Indicator[2] | D | Debit |
| Normal Balance Indicator[2] | C | Credit |
| Reimbursable Flag | R | Reimbursable |
| Reimbursable Flag | D | Direct |
| TAFS Status[2] | U | Unexpired |
| TAFS Status[2] | E | Expired |
| Transaction Partner | F | Federal |
| Transaction Partner | X | NonFederal |
| Transaction Partner | E | NonFederal Exception |
| Transfer To/From[2] | F | From |
| Transfer To/From[2] | T | To |
| Year of Budget Authority | NEW | Outlays From New Budget Authority |
| Year of Budget Authority | BAL | Outlays From Balances Brought Forward |

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# U.S. Government Standard General Ledger

## SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:


**Fiscal 2004 Reporting:** **Page Number**

- SF 133: Report on Budget Execution and Budgetary Resources V - 3
- FMS 2108: Yearend Closing Statement ……..…… V - 17
- OMB Form and Content Statements
  - Balance Sheet……. V - 25
  - Statement of Net Cost …… V - 33
  - Statement of Changes in Net Position…… V - 37
  - Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 16)
  - Statement of Financing ……. V - 41
  - Statement of Custodial Activity……. V - 53
- Budget Program and Financing (P&F) Schedule Prior Year Actual Column……. V - 57

**Fiscal 2005 Reporting:**

- SF 133: Report on Budget Execution and Budgetary Resources …… V - 83
- FMS 2108: Yearend Closing Statement ……..…… V - 97
- OMB Form and Content Statements
  - Balance Sheet……. V - 105
  - Statement of Net Cost …… V - 113
  - Statement of Changes in Net Position…… V - 117

**Fiscal 2005 Reporting (continued):** **Page Number**


- Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 83 through V - 96)
- Statement of Financing ……. V - 121
- Statement of Custodial Activity……. V - 133

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2004 Reporting**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| **BUDGETARY RESOURCES** | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **1** | **Budget authority** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **1A** | **Appropriation** | | | | | | | | | | | | |
| 1A | 4111 | Debt Liquidation Appropriations | | E | | ###-### | | | | | | U | |
| 1A | 4112 | Liquidation of Deficiency - Appropriations | | E | | ###-### | | | | | | U | |
| 1A | 4114 | Appropriated Trust or Special Fund Receipts | | E | | ###-### | | | | | | U | |
| 1A | 4115 | Loan Subsidy Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4117 | Loan Administrative Expense Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4118 | Reestimated Loan Subsidy Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4119 | Other Appropriations Realized | | E | | ###-### | | | | | | U | |
| 1A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt | | E | | ###-### | | | | | | U | 4 |
| 1A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt | | B | | ###-### | | | | | | U | 4 |
| 1A | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Rescinded | | E | | ###-### | | | | | | U | 4 |
| 1A | 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded | | E | | ###-### | | | | | | U | 4 |
| 1A | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | E | | ###-### | | | | | | U/E | 4 |
| 1A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | B | | ###-### | | | | | | U/E | 4 |
| 1A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | E | | ###-### | | | | | | U/E | 4 |
| 1A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | B | | ###-### | | | | | | U/E | 4 |
| 1A | 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In | | E | | ###-### | | | | | | U/E | |
| 1A | 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out | | E | | ###-### | | | | | | U/E | |
| 1A | 4138 | Appropriation To Liquidate Contract Authority | | E | | ###-### | | | | | | U/E | |
| 1A | 4150 | Reappropriations | | E | | ###-### | | | | | | U | |
| 1A | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | U | |
| 1A | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | U | |
| 1A | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | | E | | ###-### | | | | | | U | 4 |
| 1A | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | | B | | ###-### | | | | | | U | 4 |
| 1A | 4391 | Adjustments to Indefinite No-Year Authority | D | E | | ###-### | | | | | | U | |
| 1A | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | ###-### | | | | | | U | 4 |
| 1A | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | ###-### | | | | | | U | 4 |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| **1B** | **Borrowing authority** | | | | | | | | | | | | |
| 1B | 4042 | Estimated Indefinite Borrowing Authority | | E | | ###-### | | | | | | U | 5 |
| 1B | 4141 | Current-Year Borrowing Authority Realized | | E | | ###-### | | | | | | U | |
| | | | | | | | | | | | | | |
| **1C** | **Contract authority** | | | | | | | | | | | | |
| 1C | 4032 | Estimated Indefinite Contract Authority | | E | | ###-### | | | | | | U | 5 |
| 1C | 4131 | Current-Year Contract Authority Realized | | E | | ###-### | | | | | | U | |
| | | | | | | | | | | | | | |
| **1D** | **Net transfers (+ or -)** | | | | | | | | | | | | |
| 1D | 4137 | Transfers of Contract Authority | | E | | ###-### | | | | | | U/E | 4 |
| 1D | 4137 | Transfers of Contract Authority | | B | | ###-### | | | | | | U/E | 4 |
| 1D | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | ###-### | | | | | | U/E | 4 |
| 1D | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | ###-### | | | | | | U/E | 4 |
| 1D | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | ###-### | | | | | | U/E | |
| 1D | 4168 | Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded | | E | | ###-### | | | | | | U | 4 |
| 1D | 4170 | Transfers - Current-Year Authority | | E | | ###-### | | | | | | U | |
| 1D | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | E | | ###-### | | | | | | U | 4 |
| 1D | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | B | | ###-### | | | | | | U | 4 |
| 1D | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | E | | ###-### | | | | | | U | 4 |
| 1D | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | B | | ###-### | | | | | | U | 4 |
| 1D | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | | E | | ###-### | | | | | | U | |
| | | | | | | | | | | | | | |
| **1E** | **Other** | | | | | | | | | | | | |
| 1E | 4120 | Appropriations Anticipated - Indefinite | | E | | ###-### | | | | | | U | 5 |
| 1E | 4160 | Anticipated Transfers - Current-Year Authority | | E | | ###-### | | | | | | U | 5 |
| 1E | 4165 | Allocations of Authority - Anticipated From Invested Balances | | E | | ###-### | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| **2** | **Unobligated balance:** | | | | | | | | | | | | 6 |
| | | | | | | | | | | | | | |
| **2A** | **Brought forward, October 1** | | | | | | | | | | | | |
| 2A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | U | |
| 2A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | B | | | | | | | | U/E | |
| 2A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | B | | | | | | | | U/E | |
| 2A | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | U/E | |
| 2A | 4137 | Transfers of Contract Authority | | B | | | | | | | | U/E | |
| 2A | 4139 | Contract Authority Carried Forward | | B | | | | | | | | U/E | |
| 2A | 4149 | Borrowing Authority Carried Forward | | B | | | | | | | | U/E | |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 2A | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | U/E | |
| 2A | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | B | | | | | | | | U/E | |
| 2A | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | B | | | | | | | | U/E | |
| 2A | 4201 | Total Actual Resources - Collected | | B | | | | | | | | U/E | |
| 2A | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | U/E | |
| 2A | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | U/E | |
| 2A | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | U/E | |
| 2A | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | U/E | |
| 2A | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | U/E | |
| 2A | 4283 | Interest Receivable From Treasury | | B | | | | | | | | U/E | |
| 2A | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | U/E | |
| 2A | 4286 | Receivable From the Financing Fund | | B | | | | | | | | U/E | |
| 2A | 4287 | Other Federal Receivables | | B | | | | | | | | U/E | |
| 2A | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | | B | | | | | | | | U/E | |
| 2A | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | U/E | |
| 2A | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | U/E | |
| 2A | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | U/E | |
| 2A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | U/E | |
| 2A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | U/E | |
| 2A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | U/E | |
| 2A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **2B** | **Net transfers, balances, actual (+ or -)** | | | | | | | | | | | | |
| 2B | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | U/E | |
| 2B | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | U | |
| **2B** | **4191** | **Balance Transfers - Extensions of Availability Other Than Reappropriations** | | **E** | | | | | | | | **U/E** | |
| 2B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **2C** | **Anticipated transfers, balances (+ or -)** | | | | | | | | | | | | |
| 2C | 4180 | Anticipated Transfers - Prior-Year Balances | | E | | | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| **3** | **Spending authority from offsetting collections (gross):** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **3A** | **Earned:** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **3A1** | **Collected** | | | | | | | | | | | | |
| 3A1 | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | U/E | |
| 3A1 | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | U/E | |
| 3A1 | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | U/E | |
| 3A1 | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | U/E | |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 3A1 | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | U/E | |
| 3A1 | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | U/E | |
| 3A1 | 4264 | Actual Collections of Rent | | E | | | | | | | | U/E | |
| 3A1 | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | U/E | |
| 3A1 | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 3A1 | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 3A1 | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | U/E | |
| 3A1 | 4273 | Interest Collected From Treasury | | E | | | | | | | | U/E | |
| 3A1 | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | U/E | |
| 3A1 | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | U/E | |
| 3A1 | 4277 | Other Actual Collections - Federal | | E | | | | | | | | U/E | |
| 3A1 | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| 3A1 | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **3A2** | **Receivable From Federal Sources** | | | | | | | | | | | | |
| 3A2 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | U/E | 4 |
| 3A2 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | U/E | 4 |
| 3A2 | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | U/E | 4 |
| 3A2 | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | U/E | 4 |
| 3A2 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | U/E | 4 |
| 3A2 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | U/E | 4 |
| 3A2 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | U/E | 4 |
| 3A2 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | U/E | 4 |
| 3A2 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | U/E | 4 |
| 3A2 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | U/E | 4 |
| 3A2 | 4287 | Other Federal Receivables | | E | | | | | | | | U/E | 4 |
| 3A2 | 4287 | Other Federal Receivables | | B | | | | | | | | U/E | 4 |
| | | | | | | | | | | | | | |
| **3B** | **Change in unfilled customer orders (+ or -)** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **3B1** | **Advance received** | | | | | | | | | | | | |
| 3B1 | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | U/E | 4,13 |
| 3B1 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | U/E | 4,13 |
| | | | | | | | | | | | | | |
| **3B2** | **Without advance from Federal sources** | | | | | | | | | | | | |
| 3B2 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | U/E | 4,13 |
| 3B2 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | U/E | 4,13 |
| | | | | | | | | | | | | | |
| **3C** | **Anticipated for rest of year, without advances** | | | | | | | | | | | | |
| 3C | 4060 | Anticipated Collections From Non-Federal Sources | D | E | | | | | | | | U | 5 |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 3C | 4070 | Anticipated Collections From Federal Sources | D | E | | | | | | | | U | 5 |
| 3C | 4210 | Anticipated Reimbursements and Other Income | D | E | | | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| **3D** | **Transfers from trust funds:** | | | | | | | | | | | | 7 |
| | | | | | | | | | | | | | |
| **3D1** | **Collected** | | | | | | | | | | | | |
| 3D1 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **3D2** | **Anticipated** | | | | | | | | | | | | |
| 3D2 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | | E | | | | | | | | U | 5 |
| 3D2 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | U/E | 4 |
| 3D2 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | U/E | 4 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **3E** | **Subtotal** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **4** | **Recoveries of prior-year obligations:** | | | | | | | | | | | | 8 |
| | | | | | | | | | | | | | |
| **4A** | **Actual** | | | | | | | | | | | | |
| 4A | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 4A | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **4B** | **Anticipated** | | | | | | | | | | | | |
| 4B | 4310 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| **5** | **Temporarily not available pursuant to Public Law (-)** | | | | | | | | | | | | |
| 5 | 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | | E | | ###-### | | | | | | U | |
| 5 | 4383 | Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available" | | E | | ###-### | | | | | | U | |
| 5 | 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law Special and Trust TAFS Designated by Treasury as "Available" | | E | | ###-### | | | | | | U/E | |
| 5 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | | ###-### | | | | | | U | 5 |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | | ###-### | | | | | | U | 4 |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | ###-### | | | | | | U | 4 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | ###-### | | | | | | U | 4 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | ###-### | | | | | | U | 4 |
| 5 | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | | E | | ###-### | | | | | | U | |

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| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| **6** | **Permanently not available:** | | | | | | | | | | | | 9 |
| **6A** | **Cancellations of expired and no-year accounts(-)** | | | | | | | | | | | | |
| 6A | 4350 | Canceled Authority | | E | | | | | | | | U/E | |
| **6B** | **Enacted reductions (-)** | | | | | | | | | | | | |
| 6B | 4392 | Rescission - New Budget Authority | | E | | ### ### | | | | | | U | |
| 6B | 4393 | Rescission - Prior-Year | | E | | ### ### | | | | | | U | |
| 6B | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | | E | | ### ### | | | | | | U/E | |
| **6C** | **Capital transfers and redemption of debt** | | | | | | | | | | | | |
| 6C | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | | | | | | | | U/E | |
| 6C | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | U/E | |
| 6C | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | | | U/E | |
| 6C | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | | E | | | | | | | | U/E | |
| **6D** | **Other authority withdrawn (-)** | | | | | | | | | | | | |
| 6D | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4133 | Reductions of Contract Authority | | E | | | | | | | | U/E | |
| 6D | 4134 | Contract Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4135 | Contract Authority Liquidated | | E | S | | | | | | | U/E | |
| 6D | 4140 | Substitution of Borrowing Authority | | E | P/S | | | | | | | U/E | |
| 6D | 4143 | Reductions of Borrowing Authority | | E | | | | | | | | U/E | |
| 6D | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4391 | Adjustments to Indefinite No-Year Authority | C | E | | | | | | | | U | |
| **6E** | **Pursuant to Public Law (-)** | | | | | | | | | | | | |
| 6E | 4135 | Contract Authority Liquidated | | E | P | ### ### | | | | | | U/E | |
| 6E | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | ### ### | | | | | | U/E | 4 |
| 6E | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | ### ### | | | | | | U/E | 4 |
| **6F** | **Anticipated for the rest of the year (-)** | | | | | | | | | | | | |
| 6F | 4034 | Anticipated Adjustments to Contract Authority | | E | | | | | | | | U | 5 |
| 6F | 4044 | Anticipated Reductions to Borrowing Authority | | E | | | | | | | | U | 5 |
| 6F | 4047 | Anticipated Transfers to the General Fund of the Treasury | | E | | | | | | | | U | 5 |
| **7** | **Total budgetary resources** | | | | | | | | | | | | |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **8** | **Obligations incurred** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **8A** | **Direct:** | | | | | | | | | | | | 10 |
| | | | | | | | | | | | | | |
| **8A1** | **Category A** | | | | | | | | | | | | |
| 8A1 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4902 | Delivered Orders - Obligations, Paid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | A | ### | D | | | U/E | |
| | | | | | | | | | | | | | |
| **8A2** | **Total, Category B** | | | | | | | | | | | | |
| 8A2 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | D | | | U/E | |
| 8A2 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | D | | | U/E | |
| 8A2 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4902 | Delivered Orders - Obligations, Paid | | E | | | B | ### | D | | | U/E | |
| 8A2 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | B | ### | D | | | U/E | |
| 8A2 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | B | ### | D | | | U/E | |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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| | | | | | | | | | | | | | |
| **8A3** | **Exempt from apportionment** | | | | | | | | | | | | |
| 8A3 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | C | | D | | | U/E | 4 |
| 8A3 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | C | | D | | | U/E | 4 |
| 8A3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | D | | | U/E | 4 |
| 8A3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | C | | D | | | U/E | 4 |
| 8A3 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | C | | D | | | U/E | |
| 8A3 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | D | | | U/E | |
| 8A3 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | C | | D | | | U/E | 4 |
| 8A3 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | C | | D | | | U/E | 4 |
| 8A3 | 4902 | Delivered Orders - Obligations, Paid | | E | | | C | | D | | | U/E | |
| 8A3 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | C | | D | | | U | 4 |
| 8A3 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | C | | D | | | U | 4 |
| 8A3 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | C | | D | | | U/E | |
| | | | | | | | | | | | | | |
| **8B** | **Reimbursable:** | | | | | | | | | | | | 11 |
| | | | | | | | | | | | | | |
| **8B1** | **Category A** | | | | | | | | | | | | |
| 8B1 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4902 | Delivered Orders - Obligations, Paid | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | A | ### | R | | | U/E | |
| | | | | | | | | | | | | | |
| **8B2** | **Total, Category B** | | | | | | | | | | | | |
| 8B2 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | R | | | U/E | |

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| 8B2 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | R | | | U/E | |
| 8B2 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4902 | Delivered Orders - Obligations, Paid | | E | | | B | ### | R | | | U/E | |
| 8B2 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | B | ### | R | | | U/E | |
| 8B2 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | B | ### | R | | | U/E | |
| | | | | | | | | | | | | | |
| **8B3** | **Exempt from apportionment** | | | | | | | | | | | | |
| 8B3 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | C | | R | | | U/E | 4 |
| 8B3 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | C | | R | | | U/E | 4 |
| 8B3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | R | | | U/E | 4 |
| 8B3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | C | | R | | | U/E | 4 |
| 8B3 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | C | | R | | | U/E | |
| 8B3 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | R | | | U/E | |
| 8B3 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | C | | R | | | U/E | 4 |
| 8B3 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | C | | R | | | U/E | 4 |
| 8B3 | 4902 | Delivered Orders - Obligations, Paid | | E | | | C | | R | | | U/E | |
| 8B3 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | C | | R | | | U/E | |
| 8B3 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | C | | R | | | U/E | |
| | | | | | | | | | | | | | |
| **8C** | **Subtotal** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **9** | **Unobligated balance:** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **9A** | **Apportioned:** | | | | | | | | | | | | 12 |
| | | | | | | | | | | | | | |
| **9A1** | **Balance, currently available** | | | | | | | | | | | | |
| 9A1 | 4510 | Apportionments | | E | | | | | | A | | U | |
| 9A1 | 4610 | Allotments - Realized Resources | | E | | | | | | | | U | |
| 9A1 | 4700 | Commitments | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **9A2** | **Anticipated (+ or -)** | | | | | | | | | | | | |
| 9A2 | 4590 | Apportionments Unavailable - Anticipated Resources | | E | | | | | | A | | U | 5 |
| | | | | | | | | | | | | | |
| **9B** | **Exempt from apportionment** | | | | | | | | | | | | |
| 9B | 4620 | Unobligated Funds Not Subject to Apportionment | | E | | | | | | | | U | |

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| **9C** | **Other available** | | | | | | | | | | | | |
| 9C | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **10** | **Unobligated balance not available:** | | | | | | | | | | | | 13 |
| | | | | | | | | | | | | | |
| **10A** | **Apportioned for subsequent periods** | | | | | | | | | | | | |
| 10A | 4510 | Apportionments | | E | | | | | | S | | U | |
| 10A | 4590 | Apportionments Unavailable - Anticipated Resources | | E | | | | | | S | | U | 5 |
| | | | | | | | | | | | | | |
| **10B** | **Deferred** | | | | | | | | | | | | |
| 10B | 4430 | Unapportioned Authority - OMB Deferral | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **10C** | **Withheld pending rescission** | | | | | | | | | | | | |
| 10C | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **10D** | **Other** | | | | | | | | | | | | |
| 10D | 4060 | Anticipated Collections From Non-Federal Sources | C | E | | | | | | | | U | 5 |
| 10D | 4070 | Anticipated Collections From Federal Sources | C | E | | | | | | | | U | 5 |
| 10D | 4210 | Anticipated Reimbursements and Other Income | C | E | | | | | | | | U | 5 |
| 10D | 4310 | Anticipated Recoveries of Prior-Year Obligations | C | E | | | | | | | | U | 5 |
| 10D | 4450 | Unapportioned Authority | | E | | | | | | | | U | |
| 10D | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | U | |
| 10D | 4650 | Allotments - Expired Authority | | E | | | | | | | | E | |
| | | | | | | | | | | | | | |
| **11** | **Total status of budgetary resources** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **RELATIONSHIP OF OBLIGATIONS TO OUTLAYS** | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **12** | **Obligated Balance, net as of October 1** | | | | | | | | | | | | |
| 12 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | U/E | |
| 12 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | U/E | |
| 12 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | U/E | |
| 12 | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | U/E | |
| 12 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | U/E | |
| 12 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | U/E | |
| 12 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | U/E | |
| 12 | 4287 | Other Federal Receivables | | B | | | | | | | | U/E | |
| 12 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | U/E | |
| 12 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | U/E | |

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| | | | | | | | | | | | | | |
| **13** | **Obligated balance transferred, net (+ or -)** | | | | | | | | | | | | |
| 13 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| 13 | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | U/E | |
| 13 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - | | E | | | | | | | | U/E | |
| 13 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | U/E | |
| 13 | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | U/E | |
| 13 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| 13 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **14** | **Obligated balance, net, end of period:** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **14A** | **Accounts receivable(-)** | | | | | | | | | | | | |
| 14A | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| 14A | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| 14A | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - | | E | | | | | | | | U/E | |
| 14A | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | U/E | |
| 14A | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | U/E | |
| 14A | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | U/E | |
| 14A | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | U/E | |
| 14A | 4283 | Interest Receivable From Treasury | | E | | | | | | | | U/E | |
| 14A | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | U/E | |
| 14A | 4286 | Receivable From the Financing Fund | | E | | | | | | | | U/E | |
| 14A | 4287 | Other Federal Receivables | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **14B** | **Unfilled customer orders from Federal sources (-)** | | | | | | | | | | | | |
| 14B | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | U/E | 13 |
| 14B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | U/E | |
| | | | | | | | | | | | | | |
| **14C** | **Undelivered orders (+)** | | | | | | | | | | | | |
| 14C | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| 14C | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| 14C | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 14C | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |

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| | | | | | | | | | | | | | |
| **14D** | **Accounts payable (+)** | | | | | | | | | | | | |
| 14D | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| 14D | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| 14D | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 14D | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| **15** | **Outlays:** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **15A** | **Disbursements (+)** | | | | | | | | | | | | |
| 15A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | U/E | 4 |
| 15A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | U/E | 4 |
| 15A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | U/E | |
| 15A | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | U/E | |
| 15A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | U | 4 |
| 15A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | U | 4 |
| 15A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **15B** | **Collections (-)** | | | | | | | | | | | | |
| 15B | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | U/E | |
| 15B | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | U/E | 4,13 |
| 15B | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | U/E | 4,13 |
| 15B | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | U/E | |
| 15B | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | U/E | |
| 15B | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | U/E | |
| 15B | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | U/E | |
| 15B | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | U/E | |
| 15B | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | U/E | |
| 15B | 4264 | Actual Collections of Rent | | E | | | | | | | | U/E | |
| 15B | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | U/E | |
| 15B | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 15B | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 15B | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | U/E | |
| 15B | 4273 | Interest Collected From Treasury | | E | | | | | | | | U/E | |
| 15B | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | U/E | |
| 15B | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | U/E | |
| 15B | 4277 | Other Actual Collections - Federal | | E | | | | | | | | U/E | |
| 15B | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| 15B | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |

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| | | | | | | | | | | | | | |
| **15C** | **Subtotal** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **16** | **Less: Distributed Offsetting Receipts** | | | | | | | | | | | | 16 |
| 16 | 5100 | Revenue From Goods Sold | | | | | | | | | | | 15 |
| 16 | 5109 | Contra Revenue for Goods Sold | | | | | | | | | | | 15 |
| 16 | 5200 | Revenue From Services Provided | | | | | | | | | | | 15 |
| 16 | 5209 | Contra Revenue for Services Provided | | | | | | | | | | | 15 |
| 16 | 5310 | Interest Revenue - Other | | | | | | | | | | | 15 |
| 16 | 5311 | Interest Revenue - Investments | | | | | | | | | | | 15 |
| 16 | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | | | | | | | | | | 15 |
| 16 | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | | | | | | | | | | 15 |
| 16 | 5318 | Contra Revenue for Interest Revenue - Investments | | | | | | | | | | | 15 |
| 16 | 5319 | Contra Revenue for Interest Revenue - Other | | | | | | | | | | | 15 |
| 16 | 5320 | Penalties, Fines, and Administrative Fees Revenue | | | | | | | | | | | 15 |
| 16 | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | | | | | | | | | | 15 |
| 16 | 5400 | Benefit Program Revenue | | | | | | | | | | | 15 |
| 16 | 5409 | Contra Revenue for Benefit Program Revenue | | | | | | | | | | | 15 |
| 16 | 5500 | Insurance and Guarantee Premium Revenue | | | | | | | | | | | 15 |
| 16 | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | | | | | | | | | | 15 |
| 16 | 5600 | Donated Revenue - Financial Resources | | | | | | | | | | | 15 |
| 16 | 5609 | Contra Revenue for Donations - Financial Resources | | | | | | | | | | | 15 |
| 16 | 5750 | Expenditure Financing Sources - Transfers-In | | | | | | | | | | | 15 |
| 16 | 5800 | Tax Revenue Collected | | | | | | | | | | | 15 |
| 16 | 5801 | Tax Revenue Accrual Adjustment | | | | | | | | | | | 15 |
| 16 | 5809 | Contra Revenue for Taxes | | | | | | | | | | | 15 |
| 16 | 5890 | Tax Revenue Refunds | | | | | | | | | | | 15 |
| 16 | 5900 | Other Revenue | | | | | | | | | | | 15 |
| 16 | 5909 | Contra Revenue for Other Revenue | | | | | | | | | | | 15 |
| | | | | | | | | | | | | | |
| **17** | **Net Outlays** | **This line is calculated.** | | | | | | | | | | | |
| | | **Same as sum of amounts reported on lines 15C through 16.** | | | | | | | | | | | 16 |

**FOOTNOTES AND ADDITIONAL INFORMATION:**

* Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005 but available for early implementation for fiscal 2004. Early implementation is strongly encour

1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR). Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing acco

2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Zero for yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.

8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.

9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.

13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.

14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

15/ The SBR is an agency-wide report. Offsetting receipts 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 agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and distributed in offsetting receipt accounts only.

16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

**FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info |
| | | | | | | | | |
| | **For All Unexpended Balances:** | | | | | | | |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Preclosing Unexpended Balance - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | N/A | | | | | | |
| | | | | | | | | |
| **4** | | **Unobligated and Obligated Balance Withdrawn/Canceled** | | | | | | |
| 4 | | 4350 | Canceled Authority | E | | | | |
| 4 | | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | |
| | | | | | | | | |
| **5** | | **Postclosing Unexpended Balance** | | | | | | |
| 5 | | 1010 | Fund Balance With Treasury | E | | | | |
| | | | | | | | | |
| **6** | | **Other Authorizations** | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unrealized Discounts:** | | | | | | | |
| | | | | | | | | |
| 6 | 911 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2 |
| 6 | 911 | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | | | | 2,3 |
| | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Imprest Funds:** | | | | | | | |
| | | | | | | | | |
| 6 | 921 | 1120 | Imprest Funds | E | | | | 2 |
| 6 | 921 | 1130 | Funds Held by the Public | E | | | | 2 |
| | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:** | | | | | | | |
| | | | | | | | | |
| 6 | 931 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | 2 |
| | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:** | | | | | | | |
| | | | | | | | | |
| 6 | 971 | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2 |
| 6 | 971 | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | 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 | | | | 2,3 |
| | | | | | | | | |

**FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2004 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth Type | Borrow. Source | Trans. Partner | Addl. Info |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Balance of Borrowing Authority - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | **Increases and Rescissions** | | | | | | |
| 3 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 3 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 3 | 951 | 4143 | Reductions of Borrowing Authority | E | | T | | 2 |
| 3 | 962 | 4143 | Reductions of Borrowing Authority | E | | P | | 2 |
| 3 | 951 | 4392 | Rescission - New Budget Authority | E | B | T | | 2 |
| 3 | 962 | 4392 | Rescission - New Budget Authority | E | B | P | | 2 |
| 3 | 951 | 4393 | Rescission - Prior-Year | E | B | T | | 2 |
| 3 | 962 | 4393 | Rescission - Prior-Year | E | B | P | | 2 |
| | | | | | | | | |
| **4** | | **Borrowings** | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| | | | | | | | | |
| **5** | | N/A | | | | | | |
| | | | | | | | | |
| | **CALC (2 +/- 3 - 4) Also Equals:** | | | | | | | |
| **6** | | **Balance** | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 6 | 951 | 4143 | Reductions of Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4143 | Reductions of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | T | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | 2 |
| 6 | 951 | 4392 | Rescission - New Budget Authority | E | B | T | | 2 |
| 6 | 962 | 4392 | Rescission - New Budget Authority | E | B | P | | 2 |
| 6 | 951 | 4393 | Rescission - Prior-Year | E | B | T | | 2 |
| 6 | 962 | 4393 | Rescission - Prior-Year | E | B | P | | 2 |

**FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2004 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth Type | Borrow. Source | Trans. Partner | Addl. Info |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Balance of Borrowing Authority - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | **Increases** | | | | | | |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| | | | | | | | | |
| **4** | | **Borrowings** | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| | | | | | | | | |
| **5** | | **Adjustments** | | | | | | |
| 5 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 5 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 5 | 951 | 4143 | Reductions of Borrowing Authority | E | | T | | 2 |
| 5 | 962 | 4143 | Reductions of Borrowing Authority | E | | P | | 2 |
| 5 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | 2 |
| 5 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| | | | | | | | | |
| | **CALC (2 + 3 - 4 - 5) Also Equals:** | | | | | | | |
| **6** | | **Balance** | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 6 | 951 | 4143 | Reductions of Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4143 | Reductions of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | 2 |
| 6 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | T | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | 2 |

**FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2004 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth Type | Borrow. Source | Trans. Partner | Addl. Info |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Balance of Contract Authority - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | **New Contract Authority** | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| | | | | | | | | |
| **4** | | **Appropriations To Liquidate** | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | 2 |
| | | | | | | | | |
| **5** | | **Writeoffs, Restorations, or Adjustments** | | | | | | |
| 5 | 941 | 4133 | Reductions of Contract Authority | E | | | | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | 2 |
| 5 | 941 | 4392 | Rescission - New Budget Authority | E | C | | | 2 |
| 5 | 941 | 4393 | Rescission - Prior-Year | E | C | | | 2 |
| | | | | | | | | |
| | **CALC (2 + 3 - 4 +/- 5) Also Equals:** | | | | | | | |
| **6** | | **Balance of Unfunded Contract Authority** | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 6 | 941 | 4133 | Reductions of Contract Authority | E | | | | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | 2 |
| 6 | 941 | 4392 | Rescission - New Budget Authority | E | C | | | 2 |
| 6 | 941 | 4393 | Rescission - Prior-Year | E | C | | | 2 |

**FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2004 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth Type | Borrow. Source | Trans. Partner | Addl. Info |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Balance of Contract Authority - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | **New Contract Authority** | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| | | | | | | | | |
| **4** | | **Appropriations To Liquidate** | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | 2 |
| | | | | | | | | |
| **5** | | **Writeoffs, Restorations, or Adjustments** | | | | | | |
| 5 | 941 | 4133 | Reductions of Contract Authority | E | | | | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | 2 |
| | | | | | | | | |
| | **CALC (2 + 3 - 4 - 5) Also Equals:** | | | | | | | |
| **6** | | **Balance of Unfunded Contract Authority** | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 6 | 941 | 4133 | Reductions of Contract Authority | E | | | | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | 2 |

**FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth Type | Borrow. Source | Trans. Partner | Addl. Info |
| | | | | | | | | |
| | **For all Treasury Appropriation Fund Symbols:** | | | | | | | |
| | | | | | | | | |
| **7** | | **Reimbursements Earned and Refunds** | | | | | | |
| 7 | | 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 Treasury-Managed Trust Fund TAFS - Receivable - Rescinded | E | | | | |
| 7 | | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | E | | | | |
| 7 | | 4137 | Transfers of Contract Authority | E | | | | |
| 7 | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | |
| 7 | | 4168 | Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded | E | | | | |
| 7 | | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | E | | | | |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | |
| 7 | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | |
| 7 | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | |
| 7 | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | |
| 7 | | 4234 | Other Federal Receivables - Transferred | E | | | | |
| 7 | | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | E/F | |
| 7 | | 4281 | Actual Program Fund Subsidy Receivable | E | | | | |
| 7 | | 4283 | Interest Receivable From Treasury | E | | | | |
| 7 | | 4285 | Receivable From the Liquidating Fund | E | | | | |
| 7 | | 4286 | Receivable From the Financing Fund | E | | | | |
| 7 | | 4287 | Other Federal Receivables | E | | | | |
| | | | | | | | | |
| **8** | | **Unfilled Customer Orders** | | | | | | |
| 8 | | 4221 | Unfilled Customer Orders Without Advance | E | | | E/F | |
| 8 | | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | E/F | |
| | | | | | | | | |
| **9** | | **Undelivered Orders and Contracts** | | | | | | |
| 9 | | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | |
| 9 | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | |
| 9 | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | |
| 9 | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | |
| | | | | | | | | |
| **10** | | **Accounts Payable and Other Liabilities** | | | | | | |
| 10 | | 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable - Rescinded | E | | | | |
| 10 | | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | E | | | | |
| 10 | | 4172 | Non-Allocation Transfers of Invested Balances - Payable | E | | | | |
| 10 | | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | |
| 10 | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | |
| 10 | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | |
| 10 | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | |
| | | | | | | | | |
| | **CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:** | | | | | | | |

**FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2004 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth Type | Borrow. Source | Trans. Partner | Addl. Info |
| | | | | | | | | |
| **11** | | **Unobligated Balance** | | | | | | |
| 11 | | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | |
| 11 | | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | |
| 11 | | 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | E | | | | |
| 11 | | 4383 | Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available" | E | | | | |
| 11 | | 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" | E | | | | |
| 11 | | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | |
| 11 | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4420 | Unapportioned Authority - Pending Rescission | E | | | | |
| 11 | | 4430 | Unapportioned Authority - OMB Deferral | E | | | | |
| 11 | | 4450 | Unapportioned Authority | E | | | | |
| 11 | | 4510 | Apportionments | E | | | | |
| 11 | | 4610 | Allotments - Realized Resources | E | | | | |
| 11 | | 4620 | Unobligated Funds Not Subject to Apportionment | E | | | | |
| 11 | | 4630 | Funds Not Available for Commitment/Obligation | E | | | | |
| 11 | | 4650 | Allotments - Expired Authority | E | | | | |
| 11 | | 4700 | Commitments | E | | | | |

**FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2004 Reporting**

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Inf
in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and 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 |

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ While Federal agencies may have non-Federal investments, FACTS II will report only Federal investments.

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

**Balance Sheet for Fiscal 2004 Reporting**

| Line No | Pre/ Post | Trial Bal | USSGL Acct | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt (O) | Covered (C) NotCov (U) | Additional Information Required |
| **Assets** | | | | | | | | |
| | | | | | | | | |
| **Intragovernmental Assets** | | | | | | | | |
| | | | | | | | | |
| **1 Fund Balance With Treasury** | | | | | | | | |
| 1 | Post | E | 1010 | Fund Balance With Treasury | | E/O | | |
| | | | | | | | | |
| **2 Investments** | | | | | | | | |
| 2 | Post | E | 1340 | Interest Receivable | F | E | | Related to investments |
| 2 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E | | Related to investments |
| 2 | Post | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1618 | Market Adjustment - Investments | F | | | |
| 2 | Post | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F* | E | | |
| 2 | Post | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F* | E | | |
| 2 | Post | E | 1690 | Other Investments | F | E | | |

**Balance Sheet for Fiscal 2004 Reporting**

| Line No | Pre/ Post | Trial Bal | USSGL Acct | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt (O) | Covered (C) NotCov (U) | Additional Information Required |
| **3 Accounts Receivable** | | | | | | | | |
| 3 | Post | E | 1310 | Accounts Receivable | F | E/O | | |
| 3 | Post | E | 1319 | Allowance for Loss on Accounts Receivable | F | E/O | | |
| 3 | Post | E | 1320 | Employment Benefit Contributions Receivable | F | E | | |
| 3 | Post | E | 1330 | Receivable for Transfers of Currently Invested Balances | F* | E | | |
| 3 | Post | E | 1335 | Expenditure Transfers Receivable | F* | E/O | | |
| 3 | Post | E | 1340 | Interest Receivable | F | E/O | | |
| 3 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E/O | | Related to accounts receivable |
| 3 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | E/O | | Related to accounts receivable |
| 3 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | E/O | | Related to accounts receivable |
| | | | | | | | | |
| **4 Loans Receivable** | | | | | | | | |
| 4 | Post | E | 1340 | Interest Receivable | F | E | | Related to loans receivable |
| 4 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E | | Related to loans receivable |
| 4 | Post | E | 1350 | Loans Receivable | F | E | | |
| 4 | Post | E | 1359 | Allowance for Loss on Loans Receivable | F | E | | |
| 4 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | E | | Related to loans receivable |
| 4 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | E | | Related to loans receivable |
| | | | | | | | | |
| **5 Other** | | | | | | | | |
| 5 | Post | E | 1410 | Advances to Others | F | E/O | | |
| 5 | Post | E | 1450 | Prepayments | F | E/O | | |
| 5 | Post | E | 1921 | Receivable From Appropriations | F* | E | | Do not use without permission from Treasury or OMB. |
| 5 | Post | E | 1990 | Other Assets | F | E/O | | |
| | | | | | | | | |
| **6 Total Intragovernmental Assets** CALC (1..5) | | | | | | | | |

**Balance Sheet for Fiscal 2004 Reporting**

| Line No | Pre/ Post | Trial Bal | USSGL Acct | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt (O) | Covered (C) NotCov (U) | Additional Information Required |
| **Assets With the Public** | | | | | | | | |
| | | | | | | | | |
| **7 Cash, Foreign Currency, and Other Monetary Assets** | | | | | | | | |
| 7 | Post | E | 1110 | Undeposited Collections | N* | E/O | | |
| 7 | Post | E | 1120 | Imprest Funds | N* | E/O | | |
| 7 | Post | E | 1130 | Funds Held by the Public | N* | E | | |
| 7 | Post | E | 1190 | Other Cash | N* | E/O | | |
| 7 | Post | E | 1195 | Other Monetary Assets | N* | E/O | | |
| 7 | Post | E | 1200 | Foreign Currency | N* | E/O | | |
| 7 | Post | E | 1531 | Seized Monetary Instruments | N* | O | | |
| 7 | Post | E | 1532 | Seized Cash Deposited | N* | O | | |
| | | | | | | | | |
| **8 Investments** | | | | | | | | |
| 8 | Post | E | 1340 | Interest Receivable | N | E | | Related to investments |
| 8 | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E | | Related to investments |
| 8 | Post | E | 1618 | Market Adjustment - Investments | N | E | | |
| 8 | Post | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | Post | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | Post | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | Post | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | Post | E | 1690 | Other Investments | N | E | | |
| | | | | | | | | |
| **Assets With the Public** | | | | | | | | |
| | | | | | | | | |
| **9 Accounts Receivable** | | | | | | | | |
| 9 | Post | E | 1310 | Accounts Receivable | N | E/O | | |
| 9 | Post | E | 1319 | Allowance for Loss on Accounts Receivable | N | E/O | | |
| 9 | Post | E | 1320 | Employment Benefit Contributions Receivable | N | E | | |
| 9 | Post | E | 1340 | Interest Receivable | N | E/O | | Related to accounts receivable |
| 9 | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E/O | | Related to accounts receivable |
| 9 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E/O | | Related to accounts receivable |
| 9 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | E/O | | Related to accounts receivable |

**Balance Sheet for Fiscal 2004 Reporting**

| Line No | Pre/ Post | Trial Bal | USSGL Acct | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt (O) | Covered (C) NotCov (U) | Additional Information Required |
| **10 Taxes Receivable** | | | | | | | | |
| 10 | Post | E | 1325 | Taxes Receivable | N* | O | | |
| 10 | Post | E | 1329 | Allowance for Loss on Taxes Receivable | N* | O | | |
| | | | | | | | | |
| **11 Loans Receivable and Related Foreclosed Property** | | | | | | | | |
| 11 | Post | E | 1340 | Interest Receivable | N | E | | Related to loans |
| 11 | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E | | Related to loans |
| 11 | Post | E | 1350 | Loans Receivable | N | E | | |
| 11 | Post | E | 1359 | Allowance for Loss on Loans Receivable | N | E | | |
| 11 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E | | Related to loans |
| 11 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | E | | Related to loans |
| 11 | Post | E | 1399 | Allowance for Subsidy | N* | E | | |
| 11 | Post | E | 1551 | Foreclosed Property | N* | E | | |
| 11 | Post | E | 1559 | Foreclosed Property - Allowance | N* | E | | |
| | | | | | | | | |
| **12 Inventory and Related Property** | | | | | | | | |
| 12 | Post | E | 1511 | Operating Materials and Supplies Held for Use | | E | | |
| 12 | Post | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | E | | |
| 12 | Post | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | Post | E | 1514 | Operating Materials and Supplies Held For Repair | | E | | |
| 12 | Post | E | 1519 | Operating Materials and Supplies - Allowance | | E | | |
| 12 | Post | E | 1521 | Inventory Purchased for Resale | | E | | |
| 12 | Post | E | 1522 | Inventory Held in Reserve for Future Sale | | E | | |
| 12 | Post | E | 1523 | Inventory Held for Repair | | E | | |
| 12 | Post | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | Post | E | 1525 | Inventory - Raw Materials | | E | | |
| 12 | Post | E | 1526 | Inventory - Work-in-Process | | E | | |
| 12 | Post | E | 1527 | Inventory - Finished Goods | | E | | |
| 12 | Post | E | 1529 | Inventory - Allowance | | E | | |
| 12 | Post | E | 1541 | Forfeited Property Held for Sale | | E | | |
| 12 | Post | E | 1542 | Forfeited Property Held for Donation or Use | | E | | |
| 12 | Post | E | 1549 | Forfeited Property - Allowance | | E | | |

**Balance Sheet for Fiscal 2004 Reporting**

| Line No | Pre/ Post | Trial Bal | USSGL Acct | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt (O) | Covered (C) NotCov (U) | Additional Information Required |
| 12 | Post | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | | E | | |
| 12 | Post | E | 1569 | Commodities - Allowance | | E | | |
| 12 | Post | E | 1571 | Stockpile Materials Held in Reserve | | E | | |
| 12 | Post | E | 1572 | Stockpile Materials Held for Sale | | E | | |
| 12 | Post | E | 1591 | Other Related Property | | E | | |
| 12 | Post | E | 1599 | Other Related Property - Allowance | | E | | |
| | | | | | | | | |
| **Assets With the Public** | | | | | | | | |
| | | | | | | | | |
| **13 General Property, Plant, and Equipment** | | | | | | | | |
| 13 | Post | E | 1711 | Land and Land Rights | N* | E | | |
| 13 | Post | E | 1712 | Improvements to Land | N* | E | | |
| 13 | Post | E | 1719 | Accumulated Depreciation on Improvements to Land | N* | E | | |
| 13 | Post | E | 1720 | Construction-in-Progress | N* | E | | |
| 13 | Post | E | 1730 | Buildings, Improvements, and Renovations | N* | E | | |
| 13 | Post | E | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N* | E | | |
| 13 | Post | E | 1740 | Other Structures and Facilities | N* | E | | |
| 13 | Post | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N* | E | | |
| 13 | Post | E | 1750 | Equipment | N* | E | | |
| 13 | Post | E | 1759 | Accumulated Depreciation on Equipment | N* | E | | |
| 13 | Post | E | 1810 | Assets Under Capital Lease | N* | E | | |
| 13 | Post | E | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N* | E | | |
| 13 | Post | E | 1820 | Leasehold Improvements | N* | E | | |
| 13 | Post | E | 1829 | Accumulated Amortization on Leasehold Improvements | N* | E | | |
| 13 | Post | E | 1830 | Internal-Use Software | N* | E | | |
| 13 | Post | E | 1832 | Internal-Use Software in Development | N* | | | |
| 13 | Post | E | 1839 | Accumulated Amortization on Internal-Use Software | N* | E | | |
| 13 | Post | E | 1840 | Other Natural Resources | N* | E | | |
| 13 | Post | E | 1849 | Allowance for Depletion | N* | E | | |
| 13 | Post | E | 1890 | Other General Property, Plant, and Equipment | N* | E | | |
| 13 | Post | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N* | E | | |

**Balance Sheet for Fiscal 2004 Reporting**

| Line No | Pre/ Post | Trial Bal | USSGL Acct | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt (O) | Covered (C) NotCov (U) | Additional Information Required |
| **14 Other** | | | | | | | | |
| 14 | Post | E | 1410 | Advances to Others | N | E/O | | |
| 14 | Post | E | 1450 | Prepayments | N | E/O | | |
| 14 | Post | E | 1990 | Other Assets | N | E/O | | |
| | | | | | | | | |
| **15 Total Assets** CALC (6..14) | | | | | | | | |
| | | | | | | | | |
| **Intragovernmental Liabilities** | | | | | | | | |
| | | | | | | | | |
| **16 Accounts Payable** | | | | | | | | |
| 16 | Post | E | 2110 | Accounts Payable | F | | C | |
| 16 | Post | E | 2120 | Disbursements in Transit | F | | C | |
| 16 | Post | E | 2140 | Accrued Interest Payable | F | | C | Related to accounts payable |
| 16 | Post | E | 2150 | Payable for Transfers of Currently Invested Balances | F* | | C | |
| 16 | Post | E | 2155 | Expenditure Transfers Payable | F* | | C | |
| 16 | Post | E | 2170 | Subsidy Payable to the Financing Account | F* | | C/U | |
| 16 | Post | E | 2179 | Contra Liability for Subsidy Payable to the Financing Account | F* | | C | |
| 16 | Post | E | 2960 | Accounts Payable From Canceled Appropriations | F | | U | |
| | | | | | | | | |
| **17 Debt** | | | | | | | | |
| 17 | Post | E | 2140 | Accrued Interest Payable | F | | C/U | Related to debt |
| 17 | Post | E | 2510 | Principal Payable to the Bureau of the Public Debt | F* | | C/U | |
| 17 | Post | E | 2520 | Principal Payable to the Federal Financing Bank | F* | | C/U | |
| 17 | Post | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 17 | Post | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 17 | Post | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 17 | Post | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 17 | Post | E | 2540 | Participation Certificates | F | | C/U | |
| 17 | Post | E | 2590 | Other Debt | F | | C/U | |
| | | | | | | | | |
| **18 Other** | | | | | | | | |
| 18 | Post | E | 2130 | Contract Holdbacks | F | | C | |
| 18 | Post | E | 2190 | Other Accrued Liabilities | F | | C/U | |
| 18 | Post | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | | C | |
| 18 | Post | E | 2215 | Other Post-Employment Benefits Due and Payable | F | | C | |
| 18 | Post | E | 2225 | Unfunded FECA Liability | F* | | U | |
| 18 | Post | E | 2290 | Other Unfunded Employment Related Liability | F | | U | |
| 18 | Post | E | 2310 | Advances From Others | F | | C | |

**Balance Sheet for Fiscal 2004 Reporting**

| Line No | Pre/ Post | Trial Bal | USSGL Acct | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt (O) | Covered (C) NotCov (U) | Additional Information Required |
| 18 | Post | E | 2320 | Deferred Credits | F | | C/U | |
| 18 | Post | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | F | | C | |
| 18 | Post | E | 2940 | Capital Lease Liability | F | | C/U | |
| 18 | Post | E | 2950 | Liability for Subsidy Related to Undisbursed Loans | F* | | C | |
| 18 | Post | E | 2970 | Resources Payable to Treasury | F* | | C | |
| 18 | Post | E | 2980 | Custodial Liability | F | | U | |
| 18 | Post | E | 2990 | Other Liabilities | F | | C/U | |
| **19 Total Intragovernmental Liabilities** | | | | CALC (16..18) | | | | |
| | | | | | | | | |
| **Liabilities With the Public** | | | | | | | | |
| | | | | | | | | |
| **20 Accounts Payable** | | | | | | | | |
| 20 | Post | E | 2110 | Accounts Payable | N | | C | |
| 20 | Post | E | 2120 | Disbursements in Transit | N | | C | |
| 20 | Post | E | 2140 | Accrued Interest Payable | N | | C | Related to accounts payable |
| 20 | Post | E | 2960 | Accounts Payable From Canceled Appropriations | N | | U | |
| | | | | | | | | |
| **21 Loan Guarantee Liability** | | | | | | | | |
| 21 | Post | E | 2180 | Loan Guarantee Liability | N* | | C | |
| | | | | | | | | |
| **22 Debt Held by the Public** | | | | | | | | |
| 22 | Post | E | 2140 | Accrued Interest Payable | N | | C/U | Related to debt |
| 22 | Post | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 22 | Post | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 22 | Post | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 22 | Post | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 22 | Post | E | 2540 | Participation Certificates | N | | C/U | |
| 22 | Post | E | 2590 | Other Debt | N | | C/U | |
| | | | | | | | | |
| **23 Federal Employee and Veterans' Benefits** | | | | | | | | |
| 23 | Post | E | 2610 | Actuarial Pension Liability | N* | | C/U | |
| 23 | Post | E | 2620 | Actuarial Health Insurance Liability | N* | | C/U | |
| 23 | Post | E | 2630 | Actuarial Life Insurance Liability | N* | | C/U | |
| 23 | Post | E | 2650 | Actuarial FECA Liability | N* | | C/U | |
| 23 | Post | E | 2690 | Other Actuarial Liabilities | N* | | C/U | |

**Balance Sheet for Fiscal 2004 Reporting**

| Line No | Pre/ Post | Trial Bal | USSGL Acct | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt (O) | Covered (C) NotCov (U) | Additional Information Required |
| **24 Environmental Cleanup and Disposal Costs** | | | | | | | | |
| 24 | Post | E | 2995 | Estimated Cleanup Cost Liability | N | | C/U | |
| **25 Benefits Due and Payable** | | | | | | | | |
| 25 | Post | E | 2160 | Entitlement Benefits Due and Payable | N* | | C/U | |
| **26 Other Liabilities With the Public** | | | | | | | | |
| 26 | Post | E | 2130 | Contract Holdbacks | N | | C | |
| 26 | Post | E | 2190 | Other Accrued Liabilities | N | | C/U | |
| 26 | Post | E | 2210 | Accrued Funded Payroll and Leave | N* | | C | |
| 26 | Post | E | 2211 | Withholdings Payable | N* | | C | |
| 26 | Post | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | | C | |
| 26 | Post | E | 2215 | Other Post-Employment Benefits Due and Payable | N | | C | |
| 26 | Post | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N* | | C | |
| 26 | Post | E | 2217 | Benefit Premiums Payable to Carriers | N* | | C | |
| 26 | Post | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N* | | C | |
| 26 | Post | E | 2220 | Unfunded Leave | N* | | U | |
| 26 | Post | E | 2290 | Other Unfunded Employment Related Liability | N | | U | |
| 26 | Post | E | 2310 | Advances From Others | N | | C | |
| 26 | Post | E | 2320 | Deferred Credits | N | | C/U | |
| 26 | Post | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | N | | C | |
| 26 | Post | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N* | | U | |
| 26 | Post | E | 2920 | Contingent Liabilities | N* | | C/U | |
| 26 | Post | E | 2940 | Capital Lease Liability | N | | C/U | |
| 26 | Post | E | 2980 | Custodial Liability | N | | U | |
| 26 | Post | E | 2990 | Other Liabilities | N | | C/U | |
| **27 Total Liabilities** | | | | CALC (19..26) | | | | |
| **28 Commitments and Contingencies** (Note 16) | | | | | | | | |
| **Net Position** | | | | | | | | |
| **29 Unexpended Appropriations** | | | | | | | | |
| 29 | Post | E | 3100 | Unexpended Appropriations - Cumulative | | | | |
| **30 Cumulative Results of Operations** | | | | | | | | |
| 30 | Post | E | 3310 | Cumulative Results of Operations | | | | |
| **31 Total Net Position** | | | | CALC (29+30) | | | | |
| **32 Total Liabilities/Net Position** | | | | CALC (27+31) | | | | |

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

* By definition, the USSGL account can only have this USSGL account attribute domain.

**Statement of Net Cost for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ 2/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust. | Additional Information Required |
| | | | | | | | | |
| **Program Costs:** | | | | | | | | |
| | | | | | | | | |
| **Program A:** | | | | | | | | |
| | | | | | | | | |
| **1 Intragovernmental Gross Costs** | | | | | | | | |
| 1 | Pre | E | 6100 | Operating Expenses/Program Costs | F | | | Production |
| 1 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F | | | Production |
| 1 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | Production |
| 1 | Pre | E | 6320 | Interest Expenses on Securities | F | | | Production |
| 1 | Pre | E | 6330 | Other Interest Expenses | F | | | Production |
| 1 | Pre | E | 6400 | Benefit Expense | F | | | Production, Nonproduction |
| 1 | Pre | E | 6720 | Bad Debt Expense | F | | | Production |
| 1 | Pre | E | 6730 | Imputed Costs | F | | | Production |
| 1 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F | | | Production |
| 1 | Pre | E | 6800 | Future Funded Expenses | F | | | Production, Nonproduction. Excludes non-recurring cleanup costs. |
| 1 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | Nonproduction |
| 1 | Pre | E | 6900 | Nonproduction Costs | F | | | Nonproduction. Report stewardship costs separately. |
| 1 | Pre | E | 7210 | Losses on Disposition of Assets - Other | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7211 | Losses on Disposition of Investments | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7280 | Unrealized Losses | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7290 | Other Losses | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7300 | Extraordinary Items | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7500 | Distribution of Income - Dividend | F | X | | Production, Nonproduction |
| | | | | | | | | |
| **2 Less: Intragovernmental Earned Revenues** | | | | | | | | |
| 2 | Pre | E | 5100 | Revenue From Goods Sold | F | X* | | |
| 2 | Pre | E | 5109 | Contra Revenue for Goods Sold | F | X* | | |
| 2 | Pre | E | 5200 | Revenue From Services Provided | F | X* | | |
| 2 | Pre | E | 5209 | Contra Revenue for Services Provided | F | X* | | |
| 2 | Pre | E | 5310 | Interest Revenue - Other | F | X | A | |
| 2 | Pre | E | 5311 | Interest Revenue - Investments | F | X | A | |
| 2 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | X | A | |
| 2 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F | X | A | |
| 2 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | X | A | |

**Statement of Net Cost for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ 2/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust. | Additional Information Required |
| | | | | | | | | |
| 2 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F | X | A | |
| 2 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | X | A | |
| 2 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F | X | A | |
| 2 | Pre | E | 5400 | Benefit Program Revenue | F | X | | |
| 2 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F | X | | |
| 2 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | F | X* | | |
| 2 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | F | X* | | |
| 2 | Pre | E | 5900 | Other Revenue | F | X | | |
| 2 | Pre | E | 5909 | Contra Revenue for Other Revenue | F | X | | |
| 2 | Pre | E | 7110 | Gains on Disposition of Assets - Other | F | X | | Production, Nonproduction |
| 2 | Pre | E | 7111 | Gains on Disposition of Investments | F | X | | Production, Nonproduction |
| 2 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | X | | Production, Nonproduction |
| 2 | Pre | E | 7180 | Unrealized Gains | F | X | | Production, Nonproduction |
| 2 | Pre | E | 7190 | Other Gains | F | X | | Production, Nonproduction |
| | | | | | | | | |
| **3 Intragovernmental Net Costs** | | | | | | | | |
| 3 | | | CALC (1 - 2) | | | | | |
| | | | | | | | | |
| **4 Gross Costs With the Public** | | | | | | | | |
| 4 | Pre | E | 6100 | Operating Expenses/Program Costs | N | | | Production |
| 4 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | N | | | Production |
| 4 | Pre | E | 6199 | Adjustment to Subsidy Expense | N | | | Production |
| 4 | Pre | E | 6320 | Interest Expenses on Securities | N | | | Production |
| 4 | Pre | E | 6330 | Other Interest Expenses | N | | | Production |
| 4 | Pre | E | 6400 | Benefit Expense | N | | | Production, Nonproduction |
| 4 | Pre | E | 6500 | Cost of Goods Sold | N | | | Production |
| 4 | Pre | E | 6600 | Applied Overhead | N | | | Production |
| 4 | Pre | E | 6610 | Cost Capitalization Offset | N | | | Production |
| 4 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | N | | | Production |
| 4 | Pre | E | 6720 | Bad Debt Expense | N | | | Production |
| 4 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | N | | | Production |
| 4 | Pre | E | 6800 | Future Funded Expenses | N | | | Production, Nonproduction |
| 4 | Pre | E | 6900 | Nonproduction Costs | N | | | Nonproduction. Report stewardship costs separately. |
| 4 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7211 | Losses on Disposition of Investments | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7212 | Losses on Disposition of Borrowings | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7280 | Unrealized Losses | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7290 | Other Losses | N | X | | Production, Nonproduction |

**Statement of Net Cost for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ 2/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust. | Additional Information Required |
| | | | | | | | | |
| 4 | Pre | E | 7300 | Extraordinary Items | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7500 | Distribution of Income - Dividend | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7600 | Changes in Actuarial Liability | N | | | Production, Nonproduction |
| | | | | | | | | |
| **5 Less: Earned Revenues From the Public** | | | | | | | | |
| 5 | Pre | E | 5100 | Revenue From Goods Sold | N | X* | | |
| 5 | Pre | E | 5109 | Contra Revenue for Goods Sold | N | X* | | |
| 5 | Pre | E | 5200 | Revenue From Services Provided | N | X* | | |
| 5 | Pre | E | 5209 | Contra Revenue for Services Provided | N | X* | | |
| 5 | Pre | E | 5310 | Interest Revenue - Other | N | X | A | |
| 5 | Pre | E | 5311 | Interest Revenue - Investments | N | X | A | |
| 5 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | X | A | |
| 5 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | A | |
| 5 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | A | |
| 5 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | N | X | A | |
| 5 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | N | X | A | |
| 5 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | N | X | A | |
| 5 | Pre | E | 5400 | Benefit Program Revenue | N | X | | |
| 5 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | N | X | | |
| 5 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | N | X* | | |
| 5 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X* | | |
| 5 | Pre | E | 5900 | Other Revenue | N | X | | |
| 5 | Pre | E | 5909 | Contra Revenue for Other Revenue | N | X | | |
| 5 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | X | | Production, Nonproduction |
| 5 | Pre | E | 7111 | Gains on Disposition of Investments | N | X | | Production, Nonproduction |
| 5 | Pre | E | 7112 | Gains on Disposition of Borrowings | N | X | | Production, Nonproduction |
| 5 | Pre | E | 7180 | Unrealized Gains | N | X | | Production, Nonproduction |
| 5 | Pre | E | 7190 | Other Gains | N | X | | Production, Nonproduction |
| | | | | | | | | |
| **6 Net Costs With the Public** | | | | | | | | |
| 6 | | | CALC (4 - 5) | | | | | |
| | | | | | | | | |
| **7 Total Net Costs** | | | | | | | | |
| 7 | | | CALC (3 + 6) | | | | | |

**Statement of Net Cost for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ 2/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust. | Additional Information Required |
| | | | | | | | | |
| | | | | | | | | |
| **8 Costs Not Assigned to Programs** | | | | | | | | |
| 8 | Pre | E | 6400 | Benefit Expense | F/N | | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 6800 | Future Funded Expenses | F/N | | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 6900 | Nonproduction Costs | F/N | | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7211 | Losses on Disposition of Investments | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7280 | Unrealized Losses | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7290 | Other Losses | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7300 | Extraordinary Items | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7500 | Distribution of Income - Dividend | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7600 | Changes in Actuarial Liability | N | | | Nonproduction. Cost not assigned to programs. |
| | | | | | | | | |
| **9 Less: Earned Revenues Not Attributed to Programs** | | | | | | | | |
| 9 | Pre | E | 5310 | Interest Revenue - Other | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5311 | Interest Revenue - Investments | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5900 | Other Revenue | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | X | | Nonproduction. Cost not assigned to programs. |
| 9 | Pre | E | 7111 | Gains on Disposition of Investments | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 9 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | X | | Nonproduction. Cost not assigned to programs. |
| 9 | Pre | E | 7180 | Unrealized Gains | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 9 | Pre | E | 7190 | Other Gains | F/N | X | | Nonproduction. Cost not assigned to programs. |
| | | | | | | | | |
| **10 Net Cost of Operations** | | | | | | | | |
| 10 | | | CALC (7 + 8 - 9) | | | | | |

* By definition, the USSGL account can only have this USSGL account attribute domain.

**Footnotes:**

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

**Statement of Changes in Net Position for Fiscal 2004 Reporting**

| | | | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Adjusted Trial Balance | | |
| **Cum. Res. of Oper.** | **Unexp. Approp.** | **Line No.** | **Pre/ Post** | **Trial Bal.** | **USSGL Account** | **USSGL Account Title** | **Exch./ Nonexch.** | **Custodial/ Noncust.** | **Additional Information Required** |
| | | | | | | | | | |
| | | **1** | **Beginning Balances** | | | | | | |
| | X | 1 | Pre | B | 3100 | Unexpended Appropriations - Cumulative | | | |
| X | | 1 | Pre | B | 3310 | Cumulative Results of Operations | | | |
| | | | | | | | | | |
| | | **2** | **Prior-Period Adjustments (+/-)** | | | | | | |
| | X | 2 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | | |
| X | | 2 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | | | |
| X | | 2 | Pre | E | 7401 | Prior-Period Adjustments - Restated | | | |
| | X | 2 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| X | | 2 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| X | | 2 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | |
| | | | | | | | | | |
| | | **3** | **Beginning Balances, As Adjusted** | | | | | | |
| X | X | 3 | | | CALC (1..2) | | | | |
| | | | | | | | | | |
| | | ***Budgetary Financing Sources:*** | | | | | | | |
| | | | | | | | | | |
| | | **4** | **Appropriations Received** | | | | | | |
| | X | 4 | | E | 3101 | Unexpended Appropriations - Appropriations Received | | | Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. |
| | | | | | | | | | |
| | | **5** | **Appropriations Transferred-In/Out (+/-)** | | | | | | |
| | X | 5 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | | | Debit - Decreases/Credit - Increases |
| | X | 5 | Pre | E | 3103 | Unexpended Appropriations - Transfers-Out | | | Debit - Decreases/Credit - Increases |
| | | | | | | | | | |
| | | **6** | **Other Adjustments (Rescissions, etc.) (+/-)** | | | | | | |
| | X | 6 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | | | Debit - Decreases/Credit - Increases |
| X | | 6 | Pre | E | 5790 | Other Financing Sources | | | Relating to adjustments. Debit - Decreases /Credit - Increases |

**Statement of Changes in Net Position for Fiscal 2004 Reporting**

| | | | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Adjusted Trial Balance | | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | | | | | | | | |
| | | **7** | **Appropriations Used** | | | | | | |
| | X | 7 | Pre | E | 3107 | Unexpended Appropriations - Used | | | Debit - Decreases/Credit - Increases |
| X | | 7 | Pre | E | 5700 | Expended Appropriations | | | Debit - Decreases/Credit - Increases |
| | | | | | | | | | |
| | | **8** | **Nonexchange Revenue** | | | | | | |
| X | | 8 | Pre | E | 5310 | Interest Revenue - Other | T | A | |
| X | | 8 | Pre | E | 5311 | Interest Revenue - Investments | T | A | |
| X | | 8 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | T | A | |
| X | | 8 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | T | A | |
| X | | 8 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | T | A | |
| X | | 8 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | T | A | |
| X | | 8 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | T | A | |
| X | | 8 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | T | A | |
| X | | 8 | Pre | E | 5400 | Benefit Program Revenue | T | | |
| X | | 8 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | T | | |
| X | | 8 | Pre | E | 5800 | Tax Revenue Collected | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5809 | Contra Revenue for Taxes | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5890 | Tax Revenue Refunds | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5900 | Other Revenue | T | A | |
| X | | 8 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | A | |
| | | | | | | | | | |
| | | **9** | **Donations and Forfeitures of Cash and Cash Equivalents** | | | | | | |
| X | | 9 | Pre | E | 5600 | Donated Revenue - Financial Resources | T* | | |
| X | | 9 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | T* | | |
| X | | 9 | Pre | E | 5900 | Other Revenue | T | | Budgetary. Related to forfeitures of cash and cash equivalents. |
| X | | 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | Budgetary. Related to forfeitures of cash and cash equivalents. |

**Statement of Changes in Net Position for Fiscal 2004 Reporting**

| | | | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Adjusted Trial Balance | | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | | | | | | | | |
| | | **10** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | |
| X | | 10 | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | | | |
| X | | 10 | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | | | |
| X | | 10 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | |
| | | | | | | | | | |
| X | | 10 | Pre | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | | | |
| X | | 10 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | | | |
| X | | 10 | Pre | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | | | |
| | | | | | | | | | |
| | | **11** | **Other Budgetary Financing Sources (+/-)** | | | | | | |
| X | | 11 | Pre | E | 5790 | Other Financing Sources | | | Budgetary |
| X | | 11 | Pre | E | 7110 | Gains on Disposition of Assets - Other | T | | Budgetary |
| X | | 11 | Pre | E | 7111 | Gains on Disposition of Investments | T | | Budgetary |
| X | | 11 | Pre | E | 7112 | Gains on Disposition of Borrowings | T | | Budgetary |
| X | | 11 | Pre | E | 7180 | Unrealized Gains | T | | Budgetary |
| X | | 11 | Pre | E | 7190 | Other Gains | T | | Budgetary |
| X | | 11 | Pre | E | 7210 | Losses on Disposition of Assets - Other | T | | Budgetary |
| X | | 11 | Pre | E | 7211 | Losses on Disposition of Investments | T | | Budgetary |
| X | | 11 | Pre | E | 7212 | Losses on Disposition of Borrowings | T | | Budgetary |
| X | | 11 | Pre | E | 7280 | Unrealized Losses | T | | Budgetary |
| X | | 11 | Pre | E | 7290 | Other Losses | T | | Budgetary |
| X | | 11 | Pre | E | 7500 | Distribution of Income - Dividend | T | | Budgetary |
| | | | | | | | | | |
| | | ***Other Financing Sources:*** | | | | | | | |
| | | | | | | | | | |
| | | **12** | **Donations and Forfeitures of Property** | | | | | | |
| X | | 12 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | T* | | |
| X | | 12 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | T* | | |
| X | | 12 | Pre | E | 5900 | Other Revenue | T | | No budgetary impact. Related to forfeitures of properties. |
| X | | 12 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | No budgetary impact. Related to forfeitures of properties. |

**Statement of Changes in Net Position for Fiscal 2004 Reporting**

| | | | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Adjusted Trial Balance | | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | | | | | | | | |
| | | **13** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | |
| X | | 13 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | | | |
| X | | 13 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| | | | | | | | | | |
| | | **14** | **Imputed Financing From Costs Absorbed by Others** | | | | | | |
| X | | 14 | Pre | E | 5780 | Imputed Financing Sources | | | |
| | | | | | | | | | |
| | | **15** | **Other (+/-)** | | | | | | |
| X | | 15 | Pre | E | 5790 | Other Financing Sources | | | No budgetary impact. |
| X | | 15 | Pre | E | 5799 | Adjustment of Appropriations Used | | | No budgetary impact. |
| X | | 15 | Pre | E | 5900 | Other Revenue | T | | Portion associated with nonexchange revenue. Nonbudgetary |
| X | | 15 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | Portion associated with nonexchange revenue. Nonbudgetary |
| X | | 15 | Pre | E | 7110 | Gains on Disposition of Assets - Other | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7111 | Gains on Disposition of Investments | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7112 | Gains on Disposition of Borrowings | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7180 | Unrealized Gains | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7190 | Other Gains | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7210 | Losses on Disposition of Assets - Other | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7211 | Losses on Disposition of Investments | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7212 | Losses on Disposition of Borrowings | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7280 | Unrealized Losses | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7290 | Other Losses | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7500 | Distribution of Income - Dividend | T | | No budgetary impact. |
| | | | | | | | | | |
| | | **16** | **Total Financing Sources** | | | | | | |
| X | | 16 | | CALC (6..15) | | | | | |
| | X | 16 | | CALC (4..7) | | | | | |
| | | | | | | | | | |
| X | | **17** | **Net Cost of Operations (+/-)** | | | | | | |
| | | | | | | | | | |
| | | **18** | **Ending Balances** | | | | | | |
| X | | 18 | | CALC ((3+16) -17) | | | | | Should equal the ending amount reported as net position on the Balance Sheet. |
| | X | 18 | | CALC (3 + 16) | | | | | Should equal the ending amount reported as net position on the Balance Sheet. |

* By definition, the USSGL account can only have this USSGL attribute domain.

**Footnote:**

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| ***Resources Used to Finance Activities:*** | | | | | | | |
| | | | | | | | |
| **Budgetary Resources Obligated** | | | | | | | |
| | | | | | | | |
| **1** | **Obligations Incurred (Must = SBR line 8)** | | | | | | |
| 1 | Pre | E-B | 4801 | Undelivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E-B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 1 | Pre | E | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 1 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4902 | Delivered Orders - Obligations, Paid | | | |
| 1 | Pre | E-B | 4908 | Authority Outlayed Not Yet Disbursed | | | |
| 1 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | |
| | | | | | | | |
| | | | | | | | |
| **2** | **Less: Spending Authority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2** | | | | | | |
| 2 | Pre | E | 4212 | Liquidation of Deficiency - Offsetting Collections | | | |
| 2 | Pre | E-B | 4221 | Unfilled Customer Orders Without Advance | | | Obligated amounts only for final in year of expiration. (Decreases)/Increases |
| 2 | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | | | Obligated amounts only for final in year of expiration. (Decreases)/Increases |
| 2 | Pre | E-B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | | |
| 2 | Pre | E-B | 4251 | Reimbursements and Other Income Earned - Receivable | | | |
| 2 | Pre | E | 4252 | Reimbursements and Other Income Earned - Collected | | | |
| 2 | Pre | E | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | | |
| 2 | Pre | E | 4260 | Actual Collections of "governmental-type" Fees | | | |
| 2 | Pre | E | 4261 | Actual Collections of Business-Type Fees | | | |
| 2 | Pre | E | 4262 | Actual Collections of Loan Principal | | | |
| 2 | Pre | E | 4263 | Actual Collections of Loan Interest | | | |
| 2 | Pre | E | 4264 | Actual Collections of Rent | | | |
| 2 | Pre | E | 4265 | Actual Collections From Sale of Foreclosed Property | | | |
| 2 | Pre | E | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | | |
| 2 | Pre | E | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | | |
| 2 | Pre | E | 4271 | Actual Program Fund Subsidy Collected | | | |
| 2 | Pre | E | 4273 | Interest Collected From Treasury | | | |
| 2 | Pre | E | 4275 | Actual Collections From Liquidating Fund | | | |
| 2 | Pre | E | 4276 | Actual Collections From Financing Fund | | | |
| 2 | Pre | E | 4277 | Other Actual Collections - Federal | | | |
| 2 | Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable | | | |
| 2 | Pre | E-B | 4283 | Interest Receivable From Treasury | | | |
| 2 | Pre | E-B | 4285 | Receivable From the Liquidating Fund | | | |
| 2 | Pre | E-B | 4286 | Receivable From the Financing Fund | | | |
| 2 | Pre | E-B | 4287 | Other Federal Receivables | | | |

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| 2 | Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | | |
| 2 | Pre | E | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | | |
| 2 | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | |
| 2 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | |
| | | | | | | | |
| | | | | | | | |
| **3** | **Obligations Net of Offsetting Collections and Recoveries** | | | | | | |
| 3 | | | CALC (1 - 2 ) | | | | |
| | | | | | | | |
| | | | | | | | |
| **4** | **Less: Distributed Offsetting Receipts (Must = SBR line 16)** | | | | | | **Should equal deposits to Treasury on SF 224, FMS 1219 and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.** |
| 4 | Pre | E | 5100 | Revenue From Goods Sold | | | |
| 4 | Pre | E | 5109 | Contra Revenue for Goods Sold | | | |
| 4 | Pre | E | 5200 | Revenue From Services Provided | | | |
| 4 | Pre | E | 5209 | Contra Revenue for Services Provided | | | |
| 4 | Pre | E | 5310 | Interest Revenue - Other | | | |
| 4 | Pre | E | 5311 | Interest Revenue - Investments | | | |
| 4 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | | |
| 4 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | | |
| 4 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | | |
| 4 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | | | |
| 4 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | | | |
| 4 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | | |
| 4 | Pre | E | 5400 | Benefit Program Revenue | | | |
| 4 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | | |
| 4 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | | | |
| 4 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | | |
| 4 | Pre | E | 5600 | Donated Revenue - Financial Resources | | | |
| 4 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | | | |
| 4 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | |
| 4 | Pre | E | 5800 | Tax Revenue Collected | | | |
| 4 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | | | |
| 4 | Pre | E | 5809 | Contra Revenue for Taxes | | | |
| 4 | Pre | E | 5890 | Tax Revenue Refunds | | | |
| 4 | Pre | E | 5900 | Other Revenue | | | |
| 4 | Pre | E | 5909 | Contra Revenue for Other Revenue | | | |

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| **5** | **Net Obligations** | | | | | | |
| 5 | | | CALC (3 - 4) | | | | |
| | | | | | | | |
| **Other Resources** | | | | | | | |
| | | | | | | | |
| **6** | **Donations and Forfeitures of Property (Must = CNP line 12)** | | | | | | |
| 6 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | | | |
| 6 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | | | |
| 6 | Pre | E | 5900 | Other Revenue | | | No budgetary impact. Related to forfeitures of properties. |
| 6 | Pre | E | 5909 | Contra Revenue for Other Revenue | | | No budgetary impact. Related to forfeitures of properties. |
| | | | | | | | |
| | | | | | | | |
| **7** | **Transfers In/Out Without Reimbursement (+/-) (Must = CNP line 13)** | | | | | | |
| 7 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | | | |
| 7 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| | | | | | | | |
| | | | | | | | |
| **8** | **Imputed Financing From Costs Absorbed by Others (Must = CNP line 14)** | | | | | | |
| 8 | Pre | E | 5780 | Imputed Financing Sources | | | |
| | | | | | | | |
| | | | | | | | |
| **9** | **Other Resources (+/-) (Must = CNP line 15)** | | | | | | |
| 9 | Pre | E | 5790 | Other Financing Sources | | | No budgetary impact |
| 9 | Pre | E | 5799 | Adjustment of Appropriations Used | | | |
| 9 | Pre | E | 5900 | Other Revenue | | T | No budgetary impact. |
| 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | | T | No budgetary impact. |
| 9 | Pre | E | 7110 | Gains on Disposition of Assets - Other | | T | No budgetary impact. |
| 9 | Pre | E | 7111 | Gains on Disposition of Investments | | T | No budgetary impact. |
| 9 | Pre | E | 7112 | Gains on Disposition of Borrowings | | T | No budgetary impact. |
| 9 | Pre | E | 7180 | Unrealized Gains | | T | No budgetary impact. |
| 9 | Pre | E | 7190 | Other Gains | | T | No budgetary impact. |
| 9 | Pre | E | 7210 | Losses on Disposition of Assets - Other | | T | No budgetary impact. |
| 9 | Pre | E | 7211 | Losses on Disposition of Investments | | T | No budgetary impact. |
| 9 | Pre | E | 7212 | Losses on Disposition of Borrowings | | T | No budgetary impact. |
| 9 | Pre | E | 7280 | Unrealized Losses | | T | No budgetary impact. |
| 9 | Pre | E | 7290 | Other Losses | | T | No budgetary impact. |
| 9 | Pre | E | 7500 | Distribution of Income - Dividend | | T | No budgetary impact. |
| | | | | | | | |
| | | | | | | | |
| **10** | **Net Other Resources Used to Finance Activities** | | | | | | |
| | | | CALC (6...9) | | | | |
| | | | | | | | |

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| ***11*** | ***Total Resources Used to Finance Activities*** | | | | | | |
| | | | CALC (5+10) | | | | |
| ***Resources Used to Finance Items Not Part of the Net Cost of Operations*** | | | | | | | |
| **12** | **Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided** | | | | | | |
| 12 | Pre | E-B | 4221 | Unfilled Customer Orders Without Advance | | | |
| 12 | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | | | |
| 12 | Pre | E-B | 4801 | Undelivered Orders - Obligations, Unpaid | | | Net (Increases)/Decreases |
| 12 | Pre | E-B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | Net (Increases)/Decreases |
| 12 | Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | | |
| 12 | Pre | E | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | | |
| 12 | Pre | E | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | | |
| 12 | Pre | E | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| | | | | | | | |
| | | | | | | | |
| **13** | **Resources That Fund Expenses Recognized in Prior Periods** | | | | | | |
| | | | | | | | |
| 13* | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | | | Net debit balance for vendor overpayments collected. |
| | | | | | | | |
| 13^ | Pre | E-B | 2160 | Entitlement Benefits Due and Payable | | | If net decrease |
| 13^ | Pre | E-B | 2170 | Subsidy Payable to the Financing Account | | | Credit reform, if net decrease |
| 13^ | Pre | E-B | 2190 | Other Accrued Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2220 | Unfunded Leave | | | If net decrease |
| 13^ | Pre | E-B | 2225 | Unfunded FECA Liability | | | If net decrease |
| 13^ | Pre | E-B | 2290 | Other Unfunded Employment Related Liability | | | If net decrease |
| 13^ | Pre | E-B | 2610 | Actuarial Pension Liability | | | If net decrease |
| 13^ | Pre | E-B | 2620 | Actuarial Health Insurance Liability | | | If net decrease |
| 13^ | Pre | E-B | 2630 | Actuarial Life Insurance Liability | | | If net decrease |
| 13^ | Pre | E-B | 2650 | Actuarial FECA Liability | | | If net decrease |
| 13^ | Pre | E-B | 2690 | Other Actuarial Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2920 | Contingent Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2940 | Capital Lease Liability | | | If net decrease. Related to payment made prior to fiscal 1991. |
| 13^ | Pre | E-B | 2960 | Accounts Payable From Canceled Appropriations | | | If net decrease |
| 13^ | Pre | E-B | 2990 | Other Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2995 | Estimated Cleanup Cost Liability | | | If net decrease |
| | **-OR-** | | | | | | |
| 13* | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments collected. |
| | | | | | | | |
| 13^ | Pre | E | 6800 | Future Funded Expenses | | | Credit account balance. See line 19 - 21 or 23 for debit balance. |

**Statement of Financing for Fiscal 2004 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 13^ | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | | | Credit account balance. See line 23 for debit balance. |
| 13^ | Pre | E | 7600 | Changes in Actuarial Liability | | | Credit account balance. See line 23 for debit balance. |
| | **13* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.** | | | | | | |
| | **13^ Comment: If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.** | | | | | | |
| **14** | **Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations** | | | | | | |
| **14A** | **Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy** | | | | | | |
| 14A | Pre | E | 4260 | Actual Collections of "governmental-type" Fees | | | Credit reform financing funds only. |
| 14A | Pre | E | 4261 | Actual Collections of Business-Type Fees | | | Credit reform financing funds only |
| 14A | Pre | E | 4262 | Actual Collections of Loan Principal | | | Credit reform financing funds only |
| 14A | Pre | E | 4263 | Actual Collections of Loan Interest | | | Credit reform financing funds only |
| 14A | Pre | E | 4264 | Actual Collections of Rent | | | Credit reform financing funds only |
| 14A | Pre | E | 4265 | Actual Collections From Sale of Foreclosed Property | | | Credit reform financing funds only |
| 14A | Pre | E | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | | Credit reform financing funds only |
| 14A | Pre | E | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | | Credit reform financing funds only |
| 14A | Pre | E | 4271 | Actual Program Fund Subsidy Collected | | | Credit reform financing funds only |
| 14A | Pre | E | 4273 | Interest Collected From Treasury | | | Credit reform financing funds only |
| 14A | Pre | E | 4275 | Actual Collections From Liquidating Fund | | | Credit reform financing funds only |
| 14A | Pre | E | 4277 | Other Actual Collections - Federal | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4285 | Receivable From the Liquidating Fund | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4286 | Receivable From the Financing Fund | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4287 | Other Federal Receivables | | | Credit reform financing funds only |
| **14B** | **Other** | | | | | | **Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.** |
| 14B | Pre | E | 5310 | Interest Revenue - Other | | T | |
| 14B | Pre | E | 5311 | Interest Revenue - Investments | | T | |
| 14B | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | T | |

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| 14B | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | T | |
| 14B | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | T | |
| 14B | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | | T | |
| 14B | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | | T | |
| 14B | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | T | |
| 14B | Pre | E | 5400 | Benefit Program Revenue | | T | |
| 14B | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | T | |
| 14B | Pre | E | 5600 | Donated Revenue - Financial Resources | | T* | |
| 14B | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | | T* | |
| 14B | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | T* | |
| 14B | Pre | E | 5800 | Tax Revenue Collected | | T* | |
| 14B | Pre | E | 5801 | Tax Revenue Accrual Adjustment | | T* | |
| 14B | Pre | E | 5809 | Contra Revenue for Taxes | | T* | |
| 14B | Pre | E | 5890 | Tax Revenue Refunds | | T* | |
| 14B | Pre | E | 5900 | Other Revenue | | T | |
| 14B | Pre | E | 5909 | Contra Revenue for Other Revenue | | T | |
| | | | | | | | |
| | | | | | | | |
| **15** | **Resources That Finance the Acquisition of Assets** | | | | | | |
| 15 | Pre | E | 8802 | Purchases of Capitalized Assets | | | |
| | | | | | | | |
| 15 | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments related to capitalized assets. |
| 15 | Pre | E-B | 1350 | Loans Receivable | | | Noncredit reform - Purchase amount only |
| 15 | Pre | E-B | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 1690 | Other Investments | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4902 | Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| **-OR-** | | | | | | | |
| 15 | Pre | E-B | 1511 | Operating Materials and Supplies Held for Use | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1521 | Inventory Purchased for Resale | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1522 | Inventory Held in Reserve for Future Sale | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1523 | Inventory Held for Repair | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | | Current-year purchase amount only |

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| 15 | Pre | E-B | 1525 | Inventory - Raw Materials | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1526 | Inventory - Work-in-Process | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1527 | Inventory - Finished Goods | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1529 | Inventory - Allowance | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1569 | Commodities - Allowance | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1571 | Stockpile Materials Held in Reserve | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1572 | Stockpile Materials Held for Sale | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1591 | Other Related Property | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1599 | Other Related Property - Allowance | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1711 | Land and Land Rights | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1712 | Improvements to Land | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1719 | Accumulated Depreciation on Improvements to Land | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1720 | Construction-in-Progress | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1730 | Buildings, Improvements, and Renovations | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | | | Purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1740 | Other Structures and Facilities | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1749 | Accumulated Depreciation on Other Structures and Facilities | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1750 | Equipment | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1759 | Accumulated Depreciation on Equipment | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1810 | Assets Under Capital Lease | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1819 | Accumulated Depreciation on Assets Under Capital Lease | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1820 | Leasehold Improvements | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1829 | Accumulated Amortization on Leasehold Improvements | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1830 | Internal-Use Software | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1832 | Internal-Use Software in Development | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1839 | Accumulated Amortization on Internal-Use Software | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1840 | Other Natural Resources | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1849 | Allowance for Depletion | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1890 | Other General Property, Plant, and Equipment | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1990 | Other Assets | | | Current-year purchase amount only |
| | | | | | | | |
| 15 | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments related to capitalized assets. |

**Statement of Financing for Fiscal 2004 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 15 | Pre | E-B | 1350 | Loans Receivable | | | Noncredit reform - Purchase amount only |
| 15 | Pre | E-B | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 1690 | Other Investments | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4902 | Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |

**Comment: If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).**

**Note: Other asset transactions that have yet to be identified may affect this line.**

**Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.**

**Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified also may affect this line.**

**Comment: Transactions for non-Government securities have not been completed. Changes to line 15 may be necessary once the transactions are completed.**

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| **16** | **Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations** | | | | | | |
| 16 | Pre | E | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | | |
| 16 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | | | |
| 16 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| 16 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | Adjustment for trust fund outlays that do not affect net cost. |
| 16 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | | | |
| 16 | Pre | E | 5790 | Other Financing Sources | | | |
| 16 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | Budgetary impact only |
| 16 | Pre | E | 7401 | Prior-Period Adjustments - Restated | | | Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario. |
| | | | | | | | |
| | **Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL** | | | | | | |
| | **account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.** | | | | | | |
| | | | | | | | |
| ***17*** | ***Total Resources Used to Finance Items Not Part of the Net Cost of Operations*** | | | | | | |
| | | | CALC (12...16) | | | | |
| | | | | | | | |
| | | | | | | | |
| ***18*** | ***Total Resources Used to Finance the Net Cost of Operations*** | | | | | | |
| | | | CALC (11-17) | | | | |
| | | | | | | | |
| | | | | | | | |
| ***Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:*** | | | | | | | |
| | | | | | | | |
| **Components Requiring or Generating Resources in Future Periods:** | | | | | | | |
| | | | | | | | |
| **19** | **Increase in Annual Leave Liability** | | | | | | |
| 19* | Pre | E-B | 2220 | Unfunded Leave | | | If net increase |
| | **-OR-** | | | | | | |
| 19* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability. |
| | | | | | | | |
| | | | | | | | |
| **20** | **Increase in Environmental and Disposal Liability** | | | | | | |
| 20* | Pre | E-B | 2995 | Estimated Cleanup Cost Liability | | | If net increase |
| | **-OR-** | | | | | | |
| 20* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability. |

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| **21** | **Upward/Downward Reestimates of Credit Subsidy Expense (+/-)** | | | | | | |
| 21* | Pre | E | 6199 | Adjustment to Subsidy Expense | | | Credit reform. Downward subsidy reestimate |
| 21* | Pre | E | 6800 | Future Funded Expenses | | | Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance. |
| | **-OR-** | | | | | | |
| 21* | Pre | E-B | 2110 | Accounts Payable | | | Credit reform. Downward subsidy reestimate. Financing funds only. |
| 21* | Pre | E-B | 2170 | Subsidy Payable to the Financing Account | | | Credit reform. Upward subsidy reestimate. |
| | | | | | | | |
| **22** | **Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)** | | | | | | |
| 22 | Pre | E-B | 1310 | Accounts Receivable | | X | (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. |
| 22 | Pre | E-B | 1319 | Allowance for Loss on Accounts Receivable | | X | (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. |
| 22 | Pre | E-B | 1340 | Interest Receivable | | X | (Increases) Excludes credit reform financing. |
| 22 | Pre | E-B | 1349 | Allowance for Loss on Interest Receivable | | X | |
| | | | | | | | |
| | | | | | | | |
| **23** | **Other (+/-)** | | | | | | |
| 23* | Pre | E-B | 2160 | Entitlement Benefits Due and Payable | | | If net increase, unfunded |
| 23* | Pre | E-B | 2190 | Other Accrued Liabilities | | | If net increase, unfunded |
| 23* | Pre | E-B | 2225 | Unfunded FECA Liability | | | If net increase |
| 23* | Pre | E-B | 2290 | Other Unfunded Employment Related Liability | | | If net increase |
| 23* | Pre | E-B | 2610 | Actuarial Pension Liability | | | If net increase |
| 23* | Pre | E-B | 2620 | Actuarial Health Insurance Liability | | | If net increase |
| 23* | Pre | E-B | 2630 | Actuarial Life Insurance Liability | | | If net increase |
| 23* | Pre | E-B | 2650 | Actuarial FECA Liability | | | If net increase |
| 23* | Pre | E-B | 2690 | Other Actuarial Liabilities | | | If net increase |
| 23* | Pre | E-B | 2920 | Contingent Liabilities | | | If net increase |
| 23* | Pre | E-B | 2940 | Capital Lease Liability | | | If net increase. Related to a payment made prior to fiscal 1991. |
| 23* | Pre | E-B | 2960 | Accounts Payable From Canceled Appropriations | | | If net increase |
| 23* | Pre | E-B | 2990 | Other Liabilities | | | If net increase |
| 23* | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | Use if related to an increase in a liability reported in Section 4. |
| | **-OR-** | | | | | | |
| 23* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. |
| 23* | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | | | Debit account balance. See line 13 for credit balance. |
| | | | | | | | |
| | | | | | | | |

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| | 19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if | | | | | | |
| | a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," | | | | | | |
| | and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year | | | | | | |
| | Budget Authority (Unobligated)." | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **24** | **Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods** | | | | | | |
| 24 | | | CALC (19…23) | | | | |
| | | | | | | | |
| **Components Not Requiring or Generating Resources:** | | | | | | | |
| | | | | | | | |
| **25** | **Depreciation and Amortization** | | | | | | |
| 25 | Pre | E-B | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | | X | |
| 25 | Pre | E-B | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | | X | |
| 25 | Pre | E-B | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | | X | |
| 25 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | | | |
| | | | | | | | |
| | | | | | | | |
| **26** | **Revaluation of Assets or Liabilities (+/-)** | | | | | | |
| 26 | Pre | E | 7110 | Gains on Disposition of Assets - Other | | | Include if a budgetary resource is NOT recognized upon sale or disposition of assets. |
| 26 | Pre | E | 7111 | Gains on Disposition of Investments | | | |
| 26 | Pre | E | 7112 | Gains on Disposition of Borrowings | | | |
| 26 | Pre | E | 7180 | Unrealized Gains | | | |
| 26 | Pre | E | 7190 | Other Gains | | | |
| 26 | Pre | E | 7210 | Losses on Disposition of Assets - Other | | | |
| 26 | Pre | E | 7211 | Losses on Disposition of Investments | | | |
| 26 | Pre | E | 7212 | Losses on Disposition of Borrowings | | | |
| 26 | Pre | E | 7280 | Unrealized Losses | | | |
| 26 | Pre | E | 7290 | Other Losses | | | |
| | | | | | | | |
| | | | | | | | |
| **27** | **Other (+/-)** | | | | | | |
| 27 | Pre | E | 5311 | Interest Revenue - Investments | | X | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | X | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5400 | Benefit Program Revenue | | X | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | X | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |

**Statement of Financing for Fiscal 2004 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| 27 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | | | |
| 27 | Pre | E | 6720 | Bad Debt Expense | | | Related to uncollectible noncredit reform receivables. |
| 27 | Pre | E | 6500 | Cost of Goods Sold | | | |
| 27* | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | | | Net credit balance for vendor overpayments receivable; debit balance for other activity. |
| | | | | | | | |
| | | | | | | | |
| | **27* Comment: An option for recording the decrease in cost that results from a receivable for a vendor** | | | | | | |
| | **overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of** | | | | | | |
| | **components of net cost of operations that will not require or generate resources.** | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **28** | **Total Components of Net Cost of Operations That Will Not Require or Generate Resources** | | | | | | |
| | | | CALC (25...27) | | | | |
| | | | | | | | |
| | | | | | | | |
| ***29*** | ***Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period*** | | | | | | |
| | | | CALC(24 + 28) | | | | |
| | | | | | | | |
| | | | | | | | |
| ***30*** | ***Net Cost of Operations*** | | | | | | |
| | | | CALC (18 + 29) | | | | |

**IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.**

* By definition, the USSGL account can only have this attribute domain.

**Footnote:**
1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line.
Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

Statement of Custodial Activity for Fiscal 2004 Reporting

| | | | | USSGL Account Attributes/1 Adjusted Trial Balance | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | Additional Information Required |
| | | | | | |
| Revenue Activity: | | | | | |
| | | | | | |
| Sources of Cash Collections: | | | | | |
| | | | | | |
| 1 | Individual Income and FICA/SECA Taxes | | | | |
| 1 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 2 | Corporate Income Taxes | | | | |
| 2 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 3 | Excise Taxes | | | | |
| 3 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 4 | Estate and Gift Taxes | | | | |
| 4 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 5 | Federal Unemployment Taxes | | | | |
| 5 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 6 | Custom Duties | | | | |
| 6 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 7 | Miscellaneous | | | | |
| 7 | E | 5800 | Tax Revenue Collected | S | |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | S | |

**Statement of Custodial Activity for Fiscal 2004 Reporting**

| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Cust./ Noncust. | Additional Information Required |
|---|---|---|---|---|---|
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | S | |
| 7 | E-B | 1340 | Interest Receivable | S | Related to interest revenue. (Increase)/Decrease |
| 7 | E-B | 1349 | Allowance for Loss on Interest Receivable | S | Related to interest revenue. (Increase)/Decrease |
| 7 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | S | |
| 7 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | S | |
| 7 | E-B | 1360 | Penalties, Fines, and Administrative Fees Receivable | S | (Increase)/Decrease |
| 7 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | S | (Increase)/Decrease |
| 7 | E | 5600 | Donated Revenue - Financial Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | S | |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | S | |
| 7 | E-B | 1310 | Accounts Receivable | S | Related to other revenue. (Increase)/Decrease |
| 7 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | Related to other revenue. (Increase)/Decrease |
| | | | | | |
| **8** | **Total Cash Collections** | | | | |
| 8 | | CALC | (1 . . . 7) | | |
| | | | | | |
| **9** | **Accrual Adjustments** | | | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | |

**Statement of Custodial Activity for Fiscal 2004 Reporting**

| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Cust./ Noncust. | Additional Information Required |
|---|---|---|---|---|---|
| 9 | E-B | 1340 | Interest Receivable | S | |
| 9 | E-B | 1349 | Allowance for Loss on Interest Receivable | S | |
| 9 | E-B | 1360 | Penalties, Fines, and Administrative Fees Receivable | S | |
| 9 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | S | |
| 9 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| 9 | E-B | 5801 | Tax Revenue Accrual Adjustment | S | |
| 9 | E-B | 5809 | Contra Revenue for Taxes | S | |
| | | | | | |
| **10** | **Total Custodial Revenue** | | | S | |
| 10 | | CALC | (8 + 9) | | |
| | | | | | |
| **Disposition of Collections:** | | | | | |
| **11** | **Transferred to Others (by Recipient):** | | | | |
| 11 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunds. |
| 11* | | 2980 | Custodial Liability | S* | Cash collections only - from debits to 2980. |
| 11 | E | 5890 | Tax Revenue Refunds | S | |
| 11 | E | 5990 | Collections for Others | S* | |
| 11 | E | 6330 | Other Interest Expenses | S | |
| | | | | | |
| ***Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.** | | | | | |
| | | | | | |
| **12** | **(Increase)/Decrease in Amount Yet To Be Transferred (+/-)** | | | | |
| 12 | E | 5991 | Accrued Collections for Others | S* | |
| *"Optional Method"* | | | | | |
| 12 | E-B | 2980 | Custodial Liability | S* | Amount yet to be collected. (Increase)/Decrease |

**Statement of Custodial Activity for Fiscal 2004 Reporting**

| | | | | USSGL Account Attributes/1 | |
|---|---|---|---|---|---|
| | | | | Adjusted Trial Balance | |
| **Line No.** | **Trial Bal.** | **Acct. No.** | **USSGL Account Title** | **Cust./ Noncust.** | **Additional Information Required** |
| | | | | | |
| **13** | **Refunds and Other Payments** | | | | |
| 13 | E | 5890 | Tax Revenue Refunds | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| | | | | | |
| **14** | **Retained by the Reporting Entity** | | | | |
| 14 | | CALC | (10 - 11 - 12 - 13) | | |
| *If "Optional Method" is used* | | | | | |
| 14 | | CALC | (10 - 11 + 12 - 13) | | |
| | | | | | |
| **15** | **Net Custodial Activity** | | | | |
| 15 | | CALC | (10 - 11 - 12 - 13 -14) | | Must equal zero. |
| *If "Optional Method" is used* | | | | | |
| | | | | | |
| 15 | | CALC | (10 - 11 + 12 - 13 -14) | | Must equal zero. |
| | | | | | |
| **Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.) If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)** | | | | | |

Footnotes:

1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

* By definition, the USSGL account can only have this USSGL acount attribute domain.

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **OBLIGATIONS BY PROGRAM ACTIVITY** | | | | | | | | | | | | | | | | | | | | | | | |
| 0001 through 0999 | | | Not supported by USSGL. | | | | | | | | | | | | | | | | | | | | |
| **1000 Total new obligations (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 1000 | + | 4801 | Undelivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | U | | | | | | |
| 1000 | - | 4801 | Undelivered Orders - Obligations, Unpaid | C | B | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | | | | | | | U | | | | | | |
| 1000 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4901 | Delivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | U | | | | | | |
| 1000 | - | 4901 | Delivered Orders - Obligations, Unpaid | C | B | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4902 | Delivered Orders - Obligations, Paid | C | E | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4908 | Authority Outlayed Not Yet Disbursed | C | E | | | | | | | | | | | | U | | | | | | |
| 1000 | - | 4908 | Authority Outlayed Not Yet Disbursed | C | B | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | E | | | | | | | | | | | | U | | | | | | |
| **BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION** | | | | | | | | | | | | | | | | | | | | | | | |
| **2140 Unobligated balance carried forward, start of year** | | | | | | | | | | | | | | | | | | | | | | | |
| 2140 | + | 4122 | Authority Adjusted for Interest on Public Debt Securities | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4126 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4127 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4136 | Contract Authority to be Liquidated by Trust Funds | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4137 | Transfers of Contract Authority | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4139 | Contract Authority Carried Forward | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4149 | Borrowing Authority Carried Forward | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4171 | Transfers - Current-Year Authority Receivable | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4172 | Transfers - Current-Year Authority Payable | C | B | | | | | | | | | | | | U | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 2140 | + | 4201 | Total Actual Resources - Collected | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4221 | Unfilled Customer Orders Without Advance | D | B | | | | F/E | | | | | | | | U | | | | | | |
| 2140 | + | 4222 | Unfilled Customer Orders With Advance | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4225 | Appropriation Trust Fund Expenditure Transfers - | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4251 | Reimbursements and Other Income Earned - Receivable | D | B | | | | F/E | | | | | | | | U | | | | | | |
| 2140 | + | 4281 | Actual Program Fund Subsidy Receivable | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4283 | Interest Receivable From Treasury | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4285 | Receivable From the Liquidating Fund | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4286 | Receivable From the Financing Fund | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4287 | Other Federal Receivables | D | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4394 | Receipts Unavailable for Obligation Upon Collection | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4398 | Offsetting Collections Temporarily Precluded from Obligation | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4801 | Undelivered Orders - Obligations, Unpaid | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4901 | Delivered Orders - Obligations, Unpaid | C | B | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4908 | Authority Outlayed Not Yet Disbursed | C | B | | | | | | | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **2200 New budget authority (gross) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2200 | | This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **2210 Resources available from recoveries of prior year obligations (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2210 | + | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | U | | | | | | |
| 2210 | + | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 2221 | - | 4176 | Allocation Transfers of Prior-Year Balances | C | E | | | | | | | | ## | #### | | | U | T | | | | | |
| 2221 | - | 4190 | Transfers - Prior-Year Balances | C | E | | | | | | | | ## | #### | | | U | T | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **2222 Unobligated balance transferred from other accounts (+) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 2222 | + | 4176 | Allocation Transfers of Prior-Year Balances | D | E | | | | | | | | ## | #### | | | U | F | | | | | |
| 2222 | + | 4190 | Transfers - Prior-Year Balances | D | E | | | | | | | | ## | #### | | | U | F | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **2230 Expired unobligated balance transfer to unexpired account (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| **2230** | **+** | **4191** | **Balance Transfers - Extensions of Availability Other Than Reappropriations** | **D** | **E** | | | | | | | | **##** | **####** | | | **U** | **F** | | | | | |
| 2230 | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | | | | | | | | | | | | U | | | | | | |
| **2240 Capital transfer to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2240 | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | C | E | | | | | | | | | | | | U | | | | | | |
| **2260 Portion applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2260 | - | 4147 | Actual Repayments of Debt, Prior-Year Balances | C | E | | | | | | | | | | | | U | | | | | | |
| **2270 Balance of authority to borrow withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2270 | - | 4144 | Borrowing Authority Withdrawn | C | E | | | | | | | | | | | | U | | | | | | |
| **2275 Balance of contract authority withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2275 | - | 4134 | Contract Authority Withdrawn | C | E | | | | | | | | | | | | U | | | | | | |
| **2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2380 | - | 4383 | Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available" | C | E | | 99-177 | | | | D | | | | | DEF | U | | | | | | |
| 2380 | - | 4393 | Rescission - Prior-Year | C | E | | 99-177 | | | | D | | | | | DEF | U | | | | | | |
| **2385 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2385 | - | 4383 | Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | 99-177 | | | | M | | | | | DEF | U | | | | | | |
| 2385 | - | 4393 | Rescission - Prior-Year | C | E | P | 99-177 | | | | M | | | | | DEF | U | | | | | | |
| **2390 Total budgetary resources available for obligation (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2390 | | This line is calculated. Equals sum of P&F lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385. | | | | | | | | | | | | | | | | | | | | | |
| **2395 Total new obligations (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2395 | | This line is calculated. Same as P&F line 1000, with opposite sign. | | | | | | | | | | | | | | | | | | | | | |
| **2397 Deficiency (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2397 | - | 4450 | Unapportioned Authority | C | E | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | 4510 | Apportionments | C | E | | | A | | | | | | | | | U | | D | | | | |
| 2397 | - | 4610 | Allotments - Realized Resources | C | E | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | 4620 | Unobligated Funds not Subject to Apportionment | C | E | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | 4630 | Funds Not Available for Commitment/Obligation | C | E | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | 4700 | Commitments | C | E | | | | | | | | | | | | U | | D | | | | |
| **2398 Unobligated balance expiring or withdrawn (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 2398 | - | 4350 | Canceled Authority | C | E | | | | | | | | | | | | U | | | X | N | | |
| 2398 | - | 4399 | Special and Trust Fund Refunds Temporarily Precluded from Obligation | C | E | | | | | | | | | | | | U | | | | N | | |
| 2398 | - | 4420 | Unapportioned Authority - Pending Rescission | C | E | | | | | | | | | | | | U | | | | Y | | |
| 2398 | - | 4450 | Unapportioned Authority | C | E | | | | | | | | | | | | U | | X | | Y | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 2398 | - | 4510 | Apportionments | C | E | | | | | | | | | | | | U | | X | | Y | | |
| 2398 | - | 4610 | Allotments - Realized Resources | C | E | | | | | | | | | | | | U | | X | | Y | | |
| 2398 | - | 4620 | Unobligated Funds not Subject to Apportionment | C | E | | | | | | | | | | | | U | | X | | Y | | |
| 2398 | - | 4630 | Funds Not Available for Commitment/Obligation | C | E | | | | | | | | | | | | U | | X | | Y | | |
| 2398 | - | 4700 | Commitments | C | E | | | | | | | | | | | | U | | X | | Y | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **2440 Unobligated balance carried forward, end of year** | | | | | | | | | | | | | | | | | | | | | | | |
| 2440 | + | 4420 | Unapportioned Authority - Pending Rescission | C | E | | | | | | | | | | | | U | | | | N | | |
| 2440 | + | 4430 | Unapportioned Authority - OMB Deferral | C | E | | | | | | | | | | | | U | | | | N | | |
| 2440 | + | 4450 | Unapportioned Authority | C | E | | | | | | | | | | | | U | | X | | N | | |
| 2440 | + | 4510 | Apportionments | C | E | | | | | | | | | | | | U | | X | | N | | |
| 2440 | + | 4610 | Allotments - Realized Resources | C | E | | | | | | | | | | | | U | | X | | N | | |
| 2440 | + | 4620 | Unobligated Funds not Subject to Apportionment | C | E | | | | | | | | | | | | U | | X | | N | | |
| 2440 | + | 4630 | Funds Not Available for Commitment/Obligation | C | E | | | | | | | | | | | | U | | X | | N | | |
| 2440 | + | 4700 | Commitments | C | E | | | | | | | | | | | | U | | X | | N | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **MEMORANDUM ENTRY** | | | | | | | | | | | | | | | | | | | | | | | |
| **2441 Unobligated balance returned to receipts** | | | | | | | | | | | | | | | | | | | | | | | |
| 2441 | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **NEW BUDGET AUTHORITY (GROSS), DETAIL** | | | | | | | | | | | | | | | | | | | | | | | |
| **4000 Appropriation (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4000 | + | 4111 | Debt Liquidation Appropriations | D | E | P | | | | | D/E | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4112 | Liquidation of Deficiency - Appropriations | D | E | | | | | | D/E | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4115 | Loan Subsidy Appropriation | D | E | P | | | | | D/E | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4117 | Loan Administrative Expense Appropriation | D | E | P | | | | | D/E | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4118 | Reestimated Loan Subsidy Appropriation | D | E | | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4119 | Other Appropriations Realized | D | E | P | | | | | D/E | | | | X | | U | | | | | 1/3/4 | |
| 4000 | + | 4138 | Appropriation to Liquidate Contract Authority | D | E | | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4391 | Adjustments To Indefinite No-Year Authority | D | E | | | | | | D | | | | | | U | | | | | 1/3/4 | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **4020 Appropriation (special fund) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4020 | + | 4114 | Appropriated Trust or Special Fund Receipts | D | E | P | | | | | D | | | | | | U | | | | | 2 | |
| 4020 | + | 4138 | Appropriation to Liquidate Contract Authority | D | E | | | | | | D | | | | | | U | | | | | 2 | |
| 4020 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | D | | | | | | U | | | | | 2 | |
| 4020 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | P | | | | | D | | | | | | U | | | | | 2 | |
| 4020 | - | 4394 | Receipts Unavailable for Obligation Upon Collection | C | E | | | | | | D | | | | | | U | | | | | 2 | |
| 4020 | + | 4394 | Receipts Unavailable for Obligation Upon Collection | C | B | | | | | | D | | | | | | U | | | | | 2 | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **4026 Appropriation (trust fund) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4026 | + | 4114 | Appropriated Trust or Special Fund Receipts | D | E | P | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | + | 4123 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded | D | E | P | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | - | 4124 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded | C | E | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | + | 4126 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable | D | E | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | - | 4126 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable | D | B | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | - | 4127 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable | C | E | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | + | 4127 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable | C | B | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | + | 4128 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In | D | E | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | - | 4129 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out | D | E | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | + | 4138 | Appropriation to Liquidate Contract Authority | D | E | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | P | | | | | D | | | | | | U | | | | | 7/8 | |
| **4028 Appropriation available from subsequent year (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4028 | + | 4119 | Other Appropriations Realized | D | E | P | | | | | D | | | | F | | U | | | | | | |
| **4029 Appropriation available in prior year (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4029 | - | 4119 | Other Appropriations Realized | D | E | P | | | | | D | | | | P | | U | | | | | | |
| **4035 Appropriation permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4035 | - | 4392 | Rescission - New Budget Authority | C | E | P | | | | | D | | | | | | U | | | | | 1,3,4 | |
| 4035 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | P | | | | | D | | | | | | U | | | | | 1,3,4 | |
| **4036 Unobligated balance permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4036 | - | 4393 | Rescission - Prior-Year | C | E | P | | | | | D | | | | | | U | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **4037 Appropriation temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4037 | - | 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | D | | | | | | U | | | | | | |
| 4037 | - | 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | D | | | | | | U | | | | | | |
| 4037 | - | 4392 | Rescission - New Budget Authority | C | E | P | | | | | D | | | | | | U | | | | | 2,7,8 | |
| 4037 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | P | | | | | D | | | | | | U | | | | | 2,7,8 | |
| **4038 Unobligated balance temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4038 | - | 4383 | Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | D | | | | | | U | | | | | | |
| **4047 Portion applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4047 | - | 4146 | Actual Repayments of Debt, Current-Year Authority | C | E | P | | | | | D | | | | | | U | | | | | | |
| **4048 Portion applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4048 | - | 4112 | Liquidation of Deficiency - Appropriations | D | E | | | | | | D | | | | | | U | | | | | | |
| **4049 Portion applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4049 | - | 4135 | Contract Authority Liquidated | C | E | P | | | | | D | | | | | | U | | | | | | |
| 4049 | - | 4136 | Contract Authority to be Liquidated by Trust Funds | C | E | | | | | | D | | | | | | U | | | | | | |
| 4049 | + | 4136 | Contract Authority to be Liquidated by Trust Funds | C | B | | | | | | D | | | | | | U | | | | | | |
| **4050 Portion of appropriation to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4050 | - | 4130 | Appropriation to Liquidate Contract Authority Withdrawn | C | E | | | | | | D | | | | | | U | | | | | | |
| **4100 Transferred to other accounts (-) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 4100 | - | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | C | E | | | | | | D | | ## | #### | | | U | T | | | | | |
| 4100 | + | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | C | B | | | | | | D | | ## | #### | | | U | T | | | | | |
| 4100 | - | 4167 | Allocations of Realized Authority - Transferred from Invested Balances | C | E | | | | | | D | | ## | #### | | | U | T | | | | | |
| 4100 | - | 4168 | Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded | C | E | | | | | | D | | ## | #### | | | U | T | | | | | |
| 4100 | - | 4170 | Transfers - Current Year Authority | C | E | P | | | | | D | | ## | #### | | | U | T | | | | | |
| 4100 | - | 4172 | Transfers - Current-Year Authority Payable | C | E | | | | | | D | | ## | #### | | | U | T | | | | | |
| 4100 | + | 4172 | Transfers - Current-Year Authority Payable | C | B | | | | | | D | | ## | #### | | | U | T | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 4100 | - | 4173 | Non-Allocation Transfers of Invested Balances - Transferred | C | E | | | | | | D | | ## | #### | | | U | T | | | | | |
| 4100 | - | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | C | E | P | | | | | D | | ## | #### | | | U | T | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **4200 Transferred from other accounts (+) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 4200 | + | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | D | E | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | - | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | D | B | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | + | 4167 | Allocations of Realized Authority - Transferred from Invested Balances | D | E | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | + | 4168 | Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded | D | E | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | + | 4170 | Transfers - Current Year Authority | D | E | P | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | + | 4171 | Transfers - Current-Year Authority Receivable | D | E | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | - | 4171 | Transfers - Current-Year Authority Receivable | D | B | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | + | 4173 | Non-Allocation Transfers of Invested Balances - Transferred | D | E | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | + | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D | E | P | | | | | D | | ## | #### | | | U | F | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **4300 Appropriation (total discretionary) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4300 | | This line is calculated. Equals sum of P&F lines 4000 through 4200. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **4700 Authority to borrow (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4700 | + | 4141 | Current-Year Borrowing Authority Realized | D | E | | | | | | D | | | | | | U | | | | | | |
| 4700 | - | 4143 | Reductions of Borrowing Authority | C | E | | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **4735 Authority to borrow permanently rescinded (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4735 | - | 4392 | Rescission - New Budget Authority | C | E | B | | | | | D | | | | | | U | | | | | | |
| 4735 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | B | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **4790 Authority to borrow (total discretionary) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4790 | | This line is calculated. Equals sum of P&F lines 4700 through 4735. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **4900 Contract authority (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4900 | + | 4131 | Current-Year Contract Authority Realized | D | E | | | | | | D | | | | | | U | | | | | | |
| 4900 | - | 4133 | Reductions of Contract Authority | C | E | | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **4935 Contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4935 | - | 4392 | Rescission - New Budget Authority | C | E | C | | | | | D | | | | | | U | | | | | | |
| 4935 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | C | | | | | D | | | | | | U | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **4936 Unobligated balance permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4936 | - | 4393 | Rescission - Prior-Year | C | E | C | | | | | D | | | | | | U | | | | | | |
| **4945 Portion precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4945 | - | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | C | E | C | | | | | D | | | | | | U | | | | | | |
| 4945 | + | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | C | B | C | | | | | D | | | | | | U | | | | | | |
| **4990 Contract authority (total discretionary) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 4990 | | This line is calculated. Equals sum of P&F lines 4900 through 4945. | | | | | | | | | | | | | | | | | | | | | |
| **5000 Reappropriation (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5000 | + | 4150 | Reappropriations | D | E | | | | | | D | | | | | | U | | | | | | |
| **5035 Reappropriation permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5035 | - | 4392 | Rescission - New Budget Authority | C | E | R | | | | | D | | | | | | U | | | | | | |
| 5035 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | R | | | | | D | | | | | | U | | | | | | |
| **5300 Reappropriation (total discretionary) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5300 | | This line is calculated. Equals sum of P&F lines 5000 through 5035. | | | | | | | | | | | | | | | | | | | | | |
| **5500 Advance appropriation (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5500 | + | 4111 | Debt Liquidation Appropriations | D | E | D | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 5500 | + | 4115 | Loan Subsidy Appropriation | D | E | D | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 5500 | + | 4117 | Loan Administrative Expense Appropriation | D | E | D | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 5500 | + | 4119 | Other Appropriations Realized | D | E | D | | | | | D | | | | | | U | | | | | 1/3/4 | |
| **5520 Advance appropriation (special fund) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5520 | + | 4114 | Appropriations Trust or Special Fund Receipts | D | E | D | | | | | D | | | | | | U | | | | | 2 | |
| 5520 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | D | | | | | D | | | | | | U | | | | | 2 | |
| 5520 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | D | | | | | D | | | | | | U | | | | | 2 | |
| **5526 Advance appropriation (trust fund) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5526 | + | 4114 | Appropriations Trust or Special Fund Receipts | D | E | D | | | | | D | | | | | | U | | | | | 7/8 | |
| 5526 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | D | | | | | D | | | | | | U | | | | | 7/8 | |
| 5526 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | D | | | | | D | | | | | | U | | | | | 7/8 | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **5535 Advance appropriation permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5535 | - | 4392 | Rescission - New Budget Authority | C | E | D | | | | | D | | | | | | U | | | | | | |
| 5535 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | D | | | | | D | | | | | | U | | | | | | |
| **5537 Advance appropriation temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5537 | - | 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | C | E | D | | | | | D | | | | | | U | | | | | | |
| 5537 | - | 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" | C | E | D | | | | | D | | | | | | U | | | | | | |
| **5590 Advance appropriation (total discretionary) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 5590 | | This line is calculated. Equals sum of P&F lines 5500 through 5537. | | | | | | | | | | | | | | | | | | | | | |
| **6000 Appropriation (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6000 | + | 4111 | Debt Liquidation Appropriations | D | E | P | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4112 | Liquidation of Deficiency - Appropriations | D | E | | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4115 | Loan Subsidy Appropriation | D | E | P | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4117 | Loan Administrative Expense Appropriation | D | E | P | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4118 | Reestimated Loan Subsidy Appropriation | D | E | | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4119 | Other Appropriations Realized | D | E | P | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4122 | Authority Adjusted for Interest on Public Debt Securities | D | E | | | | | | | | | | | | U | | | | | 1 | |
| 6000 | - | 4122 | Authority Adjusted for Interest on Public Debt Securities | D | B | | | | | | | | | | | | U | | | | | 1 | |
| 6000 | + | 4125 | Loan Modification Adjustment Transfer Appropriation | D | E | | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4138 | Appropriation to Liquidate Contract Authority | D | E | | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4391 | Adjustments To Indefinite No-Year Authority | D | E | | | | | | M | | | | | | U | | | | | 1/3/4 | |
| **6020 Appropriation (special fund) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6020 | + | 4114 | Appropriated Trust or Special Fund Receipts | D | E | P | | | | | M | | | | | | U | | | | | 2 | |
| 6020 | + | 4138 | Appropriation to Liquidate Contract Authority | D | E | | | | | | M | | | | | | U | | | | | 2 | |
| 6020 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | M | | | | | | U | | | | | 2 | |
| 6020 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | P | | | | | M | | | | | | U | | | | | 2 | |
| 6020 | - | 4394 | Receipts Unavailable for Obligation Upon Collection | C | E | | | | | | M | | | | | | U | | | | | 2 | |
| 6020 | + | 4394 | Receipts Unavailable for Obligation Upon Collection | C | B | | | | | | M | | | | | | U | | | | | 2 | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **6026 Appropriation (trust fund) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6026 | + | 4114 | Appropriated Trust or Special Fund Receipts | D | E | P | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4123 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded | D | E | P | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4124 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable - Rescinded | C | E | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4126 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable | D | E | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4126 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable | D | B | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4127 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable | C | E | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4127 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable | C | B | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4128 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In | D | E | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4129 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out | C | E | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4138 | Appropriation to Liquidate Contract Authority | D | E | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | P | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4394 | Receipts Unavailable for Obligation Upon Collection | C | E | | | | | | M | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4394 | Receipts Unavailable for Obligation Upon Collection | C | B | | | | | | M | | | | | | U | | | | | 7/8 | |
| **6028 Appropriation (unavailable balances) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6028 | + | 4157 | Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation | D | E | | | | | | M | | | | | | U | | | | | | |
| **6035 Appropriation permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6035 | - | 4392 | Rescission - New Budget Authority | C | E | P | | | | | M | | | | | | U | | | | | 1,3,4 | |
| 6035 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | P | | | | | M | | | | | | U | | | | | 1,3,4 | |
| **6036 Unobligated balance permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6036 | - | 4393 | Rescission - Prior-Year | C | E | P | | | | | M | | | | | | U | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **6037 Appropriation temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6037 | - | 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | M | | | | | | U | | | | | | |
| 6037 | - | 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | M | | | | | | U | | | | | | |
| 6037 | - | 4392 | Rescission - New Budget Authority | C | E | P | | | | | M | | | | | | U | | | | | 2,7,8 | |
| 6037 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | P | | | | | M | | | | | | U | | | | | 2,7,8 | |
| **6038 Unobligated balance temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6038 | - | 4383 | Rescission - Prior-Year - Special and Trust TAFS Designated by Treasury as "Available" | C | E | P | | | | | M | | | | | | U | | | | | | |
| **6045 Portion precluded from obligation (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6045 | - | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | C | E | P | | | | | M | | | | | | U | | | | | | |
| 6045 | + | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | C | B | P | | | | | M | | | | | | U | | | | | | |
| **6047 Portion applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6047 | - | 4146 | Actual Repayments of Debt, Current-Year Authority | C | E | P | | | | | M | | | | | | U | | | | | | |
| **6048 Portion applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6048 | - | 4112 | Liquidation of Deficiency - Appropriations | D | E | | | | | | M | | | | | | U | | | | | | |
| **6049 Portion applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6049 | - | 4135 | Contract Authority Liquidated | C | E | P | | | | | M | | | | | | U | | | | | | |
| 6049 | - | 4136 | Contract Authority to be Liquidated by Trust Funds | C | E | | | | | | M | | | | | | U | | | | | | |
| 6049 | + | 4136 | Contract Authority to be Liquidated by Trust Funds | C | B | | | | | | M | | | | | | U | | | | | | |
| **6053 Portion substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6053 | - | 4140 | Substitution of Borrowing Authority | C | E | P | | | | | M | | | | | | U | | | | | | |
| **6100 Transferred to other accounts (-) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 6100 | - | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | C | E | | | | | | M | | ## | #### | | | U | T | | | | | |
| 6100 | + | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | C | B | | | | | | M | | ## | #### | | | U | T | | | | | |
| 6100 | - | 4167 | Allocations of Realized Authority - Transferred from Invested Balances | C | E | | | | | | M | | ## | #### | | | U | T | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 6100 | - | 4168 | Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded | C | E | | | | | | M | | ## | #### | | | U | T | | | | | |
| 6100 | - | 4170 | Transfers - Current-Year Authority | C | E | P | | | | | M | | ## | #### | | | U | T | | | | | |
| 6100 | - | 4172 | Transfers - Current-Year Authority Payable | C | E | | | | | | M | | ## | #### | | | U | T | | | | | |
| 6100 | + | 4172 | Transfers - Current-Year Authority Payable | C | B | | | | | | M | | ## | #### | | | U | T | | | | | |
| 6100 | - | 4173 | Non-Allocation Transfers of Invested Balances - Transferred | C | E | | | | | | M | | ## | #### | | | U | T | | | | | |
| 6100 | - | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | C | E | P | | | | | M | | ## | #### | | | U | T | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6200 Transferred from other accounts (+) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 6200 | + | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | D | E | | | | | | M | | ## | #### | | | U | F | | | | | |
| 6200 | - | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | D | B | | | | | | M | | ## | #### | | | U | F | | | | | |
| 6200 | + | 4167 | Allocations of Realized Authority - Transferred from Invested Balances | D | E | | | | | | M | | ## | #### | | | U | F | | | | | |
| 6200 | + | 4168 | Allocations of Realized Authority - Not To Be Transferred from Invested Balances - Rescinded | D | E | | | | | | M | | ## | #### | | | U | F | | | | | |
| 6200 | + | 4170 | Transfers - Current-Year Authority | D | E | P | | | | | M | | ## | #### | | | U | F | | | | | |
| 6200 | + | 4171 | Transfers - Current-Year Authority Receivable | D | E | | | | | | M | | ## | #### | | | U | F | | | | | |
| 6200 | - | 4171 | Transfers - Current-Year Authority Receivable | D | B | | | | | | M | | ## | #### | | | U | F | | | | | |
| 6200 | + | 4173 | Non-Allocation Transfers of Invested Balances - Transferred | D | E | | | | | | M | | ## | #### | | | U | F | | | | | |
| 6200 | + | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D | E | P | | | | | M | | ## | #### | | | U | F | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6250 Appropriation (total mandatory) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6250 | | This line is calculated. Equals sum of P&F lines 6000 through 6200. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6300 Reappropriation (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6300 | + | 4150 | Reappropriations | D | E | | | | | | M | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6335 Reappropriation permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6335 | - | 4392 | Rescission - New Budget Authority | C | E | R | | | | | M | | | | | | U | | | | | | |
| 6335 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | R | | | | | M | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6390 Reappropriation (total mandatory) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6390 | | This line is calculated. Equals sum of P&F lines 6300 through 6335. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6500 Advance appropriation (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6500 | + | 4111 | Debt Liquidation Appropriations | D | E | D | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6500 | + | 4115 | Loan Subsidy Appropriation | D | E | D | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6500 | + | 4117 | Loan Administrative Expense Appropriation | D | E | D | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6500 | + | 4119 | Other Appropriations Realized | D | E | D | | | | | M | | | | | | U | | | | | 1/3/4 | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **6526 Advance appropriation (trust fund) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6526 | + | 4114 | Appropriations Trust or Special Fund Receipts | D | E | D | | | | | M | | | | | | U | | | | | 7/8 | |
| 6526 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | D | | | | | M | | | | | | U | | | | | 7/8 | |
| 6526 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | D | | | | | M | | | | | | U | | | | | 7/8 | |
| **6535 Advance appropriation permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6535 | - | 4392 | Rescission - New Budget Authority | C | E | D | | | | | M | | | | | | U | | | | | | |
| 6535 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | D | | | | | M | | | | | | U | | | | | | |
| **6537 Advance appropriation temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6537 | - | 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | C | E | D | | | | | M | | | | | | U | | | | | | |
| 6537 | - | 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" | C | E | D | | | | | M | | | | | | U | | | | | | |
| **6590 Advance appropriation (total mandatory) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6590 | | This line is calculated. Equals sum of P&F lines 6500 through 6537. | | | | | | | | | | | | | | | | | | | | | |
| **6610 Contract authority (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6610 | + | 4131 | Current-Year Contract Authority Realized | D | E | | | | | | M | | | | | | U | | | | | | |
| 6610 | - | 4133 | Reductions of Contract Authority | C | E | | | | | | M | | | | | | U | | | | | | |
| **6635 Contract authority permanently reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6635 | - | 4392 | Rescission - New Budget Authority | C | E | C | | | | | M | | | | | | U | | | | | | |
| 6635 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | C | | | | | M | | | | | | U | | | | | | |
| **6661 Transferred to other accounts (-) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 6661 | - | 4137 | Transfers of Contract Authority | C | E | | | | | | M | | ## | #### | | | U | T | | | | | |
| 6661 | + | 4137 | Transfers of Contract Authority | C | B | | | | | | M | | ## | #### | | | U | T | | | | | |
| **6662 Transferred from other accounts (+) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 6662 | + | 4137 | Transfers of Contract Authority | D | E | | | | | | M | | ## | #### | | | U | F | | | | | |
| 6662 | - | 4137 | Transfers of Contract Authority | D | B | | | | | | M | | ## | #### | | | U | F | | | | | |
| **6690 Contract authority (total mandatory) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6690 | | This line is calculated. Equals sum of P&F lines 6610 through 6662. | | | | | | | | | | | | | | | | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **6710 Authority to borrow (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6710 | + | 4141 | Current-Year Borrowing Authority Realized | D | E | | | | | P/T | M | | | | | | U | | | | | | |
| 6710 | - | 4143 | Reductions of Borrowing Authority | C | E | | | | | P/T | M | | | | | | U | | | | | | |
| **6716 Authority to borrow (12 U.S.C. 2281-96) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6716 | + | 4141 | Current-Year Borrowing Authority Realized | D | E | | | | | F | M | | | | | | U | | | | | | |
| 6716 | - | 4143 | Reductions of Borrowing Authority | C | E | | | | | F | M | | | | | | U | | | | | | |
| **6735 Authority to borrow permanently rescinded (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6735 | - | 4392 | Rescission - New Budget Authority | C | E | B | | | | | M | | | | | | U | | | | | | |
| 6735 | - | 4396 | Authority Permanently Unavailable for Obligation Pursuant to Public Law | C | E | B | | | | | M | | | | | | U | | | | | | |
| **6790 Authority to borrow (total mandatory) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6790 | | This line is calculated. Equals sum of P&F lines 6710 through 6735. | | | | | | | | | | | | | | | | | | | | | |
| **6800 Spending Authority from offsetting collections (cash) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6800 | + | 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4222 | Unfilled Customer Orders With Advance | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | - | 4222 | Unfilled Customer Orders With Advance | D | B | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4252 | Reimbursements and Other Income Earned - Collected | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4260 | Actual Collections of "governmental-type" Fees | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4261 | Actual Collections of Business-Type Fees | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4262 | Actual Collections of Loan Principal | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4263 | Actual Collections of Loan Interest | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4264 | Actual Collections of Rent | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4265 | Actual Collections From Sale of Foreclosed Property | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4266 | Other Actual Business-Type Collections from Non-Federal Sources | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4267 | Other Actual "governmental-type" Collections from Non-Federal Sources | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4271 | Actual Program Fund Subsidy Collected | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4273 | Interest Collected From Treasury | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4275 | Actual Collections From Liquidating Fund | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4276 | Actual Collections From Financing Fund | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4277 | Other Actual Collections - Federal | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4872 | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | | | | | D | | | | | | U | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 6800 | + | 4972 | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected | D | E | | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6810 Change in uncollected customer payments from Federal sources (unexpired)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6810 | + | 4221 | Unfilled Customer Orders Without Advance | D | E | | | | F/E | | D | | | | | | U | | | | | | |
| 6810 | - | 4221 | Unfilled Customer Orders Without Advance | D | B | | | | F/E | | D | | | | | | U | | | | | | |
| 6810 | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | E | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | B | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | 4251 | Reimbursements and Other Income Earned - Receivable | D | E | | | | F/E | | D | | | | | | U | | | | | | |
| 6810 | - | 4251 | Reimbursements and Other Income Earned - Receivable | D | B | | | | F/E | | D | | | | | | U | | | | | | |
| 6810 | + | 4281 | Actual Program Fund Subsidy Receivable | D | E | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4281 | Actual Program Fund Subsidy Receivable | D | B | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | 4283 | Interest Receivable From Treasury | D | E | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4283 | Interest Receivable From Treasury | D | B | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | 4285 | Receivable From the Liquidating Fund | D | E | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4285 | Receivable From the Liquidating Fund | D | B | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | 4286 | Receivable From the Financing Fund | D | E | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4286 | Receivable From the Financing Fund | D | B | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | 4287 | Other Federal Receivables | D | E | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4287 | Other Federal Receivables | D | B | | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6826 From offsetting collections (unavailable balances) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6826 | + | 4123 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded | D | E | S | | | | | D | | | | | | U | | | | | | |
| 6826 | + | 4158 | Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation | D | E | | | | | | D | | | | | | U | | | | | | |
| 6826 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | S | | | | | D | | | | | | U | | | | | | |
| 6826 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | S | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6827 Capital transfer to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6827 | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | E | | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6833 Portion applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6833 | - | 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | | | | | | D | | | | | | U | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **6837 Portion temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6837 | - | 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | C | E | S | | | | | D | | | | | | U | | | | | | |
| 6837 | - | 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" | C | E | S | | | | | D | | | | | | U | | | | | | |
| **6845 Portion precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6845 | - | 4398 | Offsetting Collections Temporarily Precluded from Obligation | C | E | | | | | | D | | | | | | U | | | | | | |
| 6845 | + | 4398 | Offsetting Collections Temporarily Precluded from Obligation | C | B | | | | | | D | | | | | | U | | | | | | |
| **6847 Portion applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6847 | - | 4146 | Actual Repayments of Debt, Current-Year Authority | C | E | S | | | | | D | | | | | | U | | | | | | |
| **6849 Portion applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6849 | - | 4135 | Contract Authority Liquidated | C | E | S | | | | | D | | | | | | U | | | | | | |
| **6853 Portion substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6853 | - | 4140 | Substitution of Borrowing Authority | D | E | S | | | | | D | | | | | | U | | | | | | |
| **6861 Transferred to other accounts (-) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 6861 | - | 4170 | Transfers - Current Year Authority | C | E | S | | | | | D | | ## | #### | | | U | T | | | | | |
| 6861 | - | 4175 | Allocation Transfers of Current Year Authority | C | E | S | | | | | D | | ## | #### | | | U | T | | | | | |
| **6862 Transferred from other accounts (+) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 6862 | + | 4170 | Transfers - Current Year Authority | D | E | S | | | | | D | | ## | #### | | | U | F | | | | | |
| 6862 | + | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | D | E | S | | | | | D | | ## | #### | | | U | F | | | | | |
| **6890 Spending authority from offsetting collections (total discretionary) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6890 | | This line is calculated. Equals sum of P&F lines 6800 through 6862. | | | | | | | | | | | | | | | | | | | | | |
| **6900 Spending Authority from offsetting collections (cash) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6900 | + | 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4222 | Unfilled Customer Orders With Advance | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | - | 4222 | Unfilled Customer Orders With Advance | D | B | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4252 | Reimbursements and Other Income Earned - Collected | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4260 | Actual Collections of "governmental-type" Fees | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4261 | Actual Collections of Business-Type Fees | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4262 | Actual Collections of Loan Principal | D | E | | | | | | M | | | | | | U | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 6900 | + | 4263 | Actual Collections of Loan Interest | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4264 | Actual Collections of Rent | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4265 | Actual Collections From Sale of Foreclosed Property | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4266 | Other Actual Business-Type Collections from Non-Federal Sources | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4267 | Other Actual "governmental-type" Collections from Non-Federal Sources | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4271 | Actual Program Fund Subsidy Collected | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4273 | Interest Collected From Treasury | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4275 | Actual Collections From Liquidating Fund | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4276 | Actual Collections From Financing Fund | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4277 | Other Actual Collections - Federal | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4872 | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | | | | | M | | | | | | U | | | | | | |
| 6900 | + | 4972 | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected | D | E | | | | | | M | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **6910 Change in uncollected customer payments from Federal sources (unexpired)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6910 | + | 4221 | Unfilled Customer Orders Without Advance | D | E | | | | F/E | | M | | | | | | U | | | | | | |
| 6910 | - | 4221 | Unfilled Customer Orders Without Advance | D | B | | | | F/E | | M | | | | | | U | | | | | | |
| 6910 | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | E | | | | | | M | | | | | | U | | | | | | |
| 6910 | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | B | | | | | | M | | | | | | U | | | | | | |
| 6910 | + | 4251 | Reimbursements and Other Income Earned - Receivable | D | E | | | | F/E | | M | | | | | | U | | | | | | |
| 6910 | - | 4251 | Reimbursements and Other Income Earned - Receivable | D | B | | | | F/E | | M | | | | | | U | | | | | | |
| 6910 | + | 4281 | Actual Program Fund Subsidy Receivable | D | E | | | | | | M | | | | | | U | | | | | | |
| 6910 | - | 4281 | Actual Program Fund Subsidy Receivable | D | B | | | | | | M | | | | | | U | | | | | | |
| 6910 | + | 4283 | Interest Receivable From Treasury | D | E | | | | | | M | | | | | | U | | | | | | |
| 6910 | - | 4283 | Interest Receivable From Treasury | D | B | | | | | | M | | | | | | U | | | | | | |
| 6910 | + | 4285 | Receivable From the Liquidating Fund | D | E | | | | | | M | | | | | | U | | | | | | |
| 6910 | - | 4285 | Receivable From the Liquidating Fund | D | B | | | | | | M | | | | | | U | | | | | | |
| 6910 | + | 4286 | Receivable From the Financing Fund | D | E | | | | | | M | | | | | | U | | | | | | |
| 6910 | - | 4286 | Receivable From the Financing Fund | D | B | | | | | | M | | | | | | U | | | | | | |
| 6910 | + | 4287 | Other Federal Receivables | D | E | | | | | | M | | | | | | U | | | | | | |
| 6910 | - | 4287 | Other Federal Receivables | D | B | | | | | | M | | | | | | U | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **6926 From offsetting collections (unavailable balances) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6926 | + | 4123 | Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable - Rescinded | D | E | S | | | | | M | | | | | | U | | | | | | |
| 6926 | + | 4158 | Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation | D | E | | | | | | M | | | | | | U | | | | | | |
| 6926 | - | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | E | S | | | | | M | | | | | | U | | | | | | |
| 6926 | + | 4384 | Rescinded Amounts Appropriated in Special and Trust TAFS Designated by Treasury as "Available" | C | B | S | | | | | M | | | | | | U | | | | | | |
| **6927 Capital transfer to general fund (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6927 | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | C | E | | | | | | M | | | | | | U | | | | | | |
| **6933 Portion applied to liquidate deficiencies (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6933 | - | 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | | | | | | M | | | | | | U | | | | | | |
| **6937 Portion temporarily reduced (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6937 | - | 4382 | Rescission - New Budget Authority - Special and Trust TAFS Designated by Treasury as "Available" | C | E | S | | | | | M | | | | | | U | | | | | | |
| 6937 | - | 4386 | Authority Permanently Unavailable for Obligation Pursuant to Public Law - Special and Trust TAFS Designated by Treasury as "Available" | C | E | S | | | | | M | | | | | | U | | | | | | |
| **6945 Portion precluded from obligation (limitation on obligations) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6945 | - | 4398 | Offsetting Collections Temporarily Precluded from Obligation | C | E | | | | | | M | | | | | | U | | | | | | |
| 6945 | + | 4398 | Offsetting Collections Temporarily Precluded from Obligation | C | B | | | | | | M | | | | | | U | | | | | | |
| **6947 Portion applied to repay debt (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6947 | - | 4146 | Actual Repayments of Debt, Current-Year Authority | C | E | S | | | | | M | | | | | | U | | | | | | |
| **6949 Portion applied to liquidate contract authority (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6949 | - | 4135 | Contract Authority Liquidated | C | E | S | | | | | M | | | | | | U | | | | | | |
| **6953 Portion substituted for borrowing authority (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6953 | - | 4140 | Substitution of Borrowing Authority | D | E | S | | | | | M | | | | | | U | | | | | | |
| **6961 Transferred to other accounts (-) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 6961 | - | 4170 | Transfers - Current Year Authority | C | E | S | | | | | M | | ## | #### | | | U | T | | | | | |
| 6961 | - | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | C | E | S | | | | | M | | ## | #### | | | U | T | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **6962 Transferred from other accounts (+) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 6962 | + | 4170 | Transfers - Current Year Authority | D | E | S | | | | | M | | ## | #### | | | U | F | | | | | |
| 6962 | + | 4175 | Allocation Transfers of Current Year Authority | D | E | S | | | | | M | | ## | #### | | | U | F | | | | | |
| **6990 Spending authority from offsetting collections (total mandatory) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 6990 | | This line is calculated. Equals sum of P&F lines 6900 through 6962. | | | | | | | | | | | | | | | | | | | | | |
| **7000 Total new budget authority (gross) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7000 | | This line is calculated. Equals sum of lines 4000 through 6990, excluding subtotals. Also equals line 2200. | | | | | | | | | | | | | | | | | | | | | |
| **CHANGE IN OBLIGATED BALANCES** | | | | | | | | | | | | | | | | | | | | | | | |
| **7240 Obligated balance, start of year (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7240 | - | 4221 | Unfilled Customer Orders Without Advance | D | B | | | | F/E | | | | | | | | U/E | | | | | | |
| 7240 | - | 4225 | Appropriation Trust Fund Expenditure Transfers - | D | B | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4251 | Reimbursements and Other Income Earned - Receivable | D | B | | | | F/E | | | | | | | | U/E | | | | | | |
| 7240 | - | 4281 | Actual Program Fund Subsidy Receivable | D | B | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4283 | Interest Receivable From Treasury | D | B | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4285 | Receivable From the Liquidating Fund | D | B | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4286 | Receivable From the Financing Fund | D | B | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4287 | Other Federal Receivables | D | B | | | | | | | | | | | | U/E | | | | | | |
| 7240 | + | 4801 | Undelivered Orders - Obligations, Unpaid | C | B | | | | | | | | | | | | U/E | | | | | | |
| 7240 | + | 4901 | Delivered Orders - Obligations, Unpaid | C | B | | | | | | | | | | | | U/E | | | | | | |
| **7310 Total new obligations (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7310 | | This line is calculated. Same as P&F line 1000. | | | | | | | | | | | | | | | | | | | | | |
| **7320 Total outlays (gross) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7320 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | | | | | | | U/E | | | | | | |
| 7320 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | | | | | | | | | | | | U/E | | | | | | |
| 7320 | - | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | | | | | | | U/E | | | | | | |
| 7320 | - | 4902 | Delivered Orders - Obligations, Paid | C | E | | | | | | | | | | | | U/E | | | | | | |
| 7320 | - | 4908 | Authority Outlayed Not Yet Disbursed | C | E | | | | | | | | | | | | U | | | | | | |
| 7320 | + | 4908 | Authority Outlayed Not Yet Disbursed | C | B | | | | | | | | | | | | U | | | | | | |
| 7320 | - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | E | | | | | | | | | | | | U/E | | | | | | |
| **7331 Obligated balance transferred to other accounts (-) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 7331 | + | 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | | | | | | | | | | | | U/E | T | | | | | |
| 7331 | + | 4230 | Unfilled Customer Orders Without Advance - Transferred | C | E | | | | F/E | | | | ## | #### | | | U/E | T | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 7331 | + | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | C | E | | | | | | | | ## | #### | | | U/E | T | | | | | |
| 7331 | + | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | C | E | | | | F/E | | | | ## | #### | | | U/E | T | | | | | |
| 7331 | + | 4234 | Other Federal Receivables - Transferred | C | E | | | | | | | | ## | #### | | | U/E | T | | | | | |
| 7331 | - | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | D | E | | | | | | | | ## | #### | | | U/E | T | | | | | |
| 7331 | - | 4931 | Delivered Orders - Obligations Transferred, Unpaid | D | E | | | | | | | | ## | #### | | | U/E | T | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **7332 Obligated balance transferred from other accounts (+) [xx-xxxx]** | | | | | | | | | | | | | | | | | | | | | | | |
| 7332 | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | | | | | | | | | | | | U/E | F | | | | | |
| 7332 | - | 4230 | Unfilled Customer Orders Without Advance - Transferred | D | E | | | | F/E | | | | ## | #### | | | U/E | F | | | | | |
| 7332 | - | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D | E | | | | | | | | ## | #### | | | U/E | F | | | | | |
| 7332 | - | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | D | E | | | | F/E | | | | ## | #### | | | U/E | F | | | | | |
| 7332 | - | 4234 | Other Federal Receivables - Transferred | D | E | | | | | | | | ## | #### | | | U/E | F | | | | | |
| 7332 | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | C | E | | | | | | | | ## | #### | | | U/E | F | | | | | |
| 7332 | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | C | E | | | | | | | | ## | #### | | | U/E | F | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **7340 Adjustments in expired accounts (net)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7340 | + | 4801 | Undelivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | E | | | | | | |
| 7340 | - | 4801 | Undelivered Orders - Obligations, Unpaid | C | B | | | | | | | | | | | | E | | | | | | |
| 7340 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | | | | | | | E | | | | | | |
| 7340 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | | | | | | | | | | | | E | | | | | | |
| 7340 | - | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | E | | | | | | |
| 7340 | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | E | | | | | | |
| 7340 | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | | | | | | | E | | | | | | |
| 7340 | + | 4901 | Delivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | E | | | | | | |
| 7340 | - | 4901 | Delivered Orders - Obligations, Unpaid | C | B | | | | | | | | | | | | E | | | | | | |
| 7340 | + | 4902 | Delivered Orders - Obligations, Paid | C | E | | | | | | | | | | | | E | | | | | | |
| 7340 | - | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | E | | | | | | |
| 7340 | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | E | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 7340 | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | E | | | | | | | | | | | | E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **7345 Recoveries of prior year obligations (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7345 | | This line is calculated. Same as P&F line 2210, with opposite sign. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **7400 Change in uncollected customer payments for Federal sources (unexpired)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7400 | | This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **7410 Change in uncollected customer payments for Federal sources (expired)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7410 | - | 4221 | Unfilled Customer Orders Without Advance | D | E | | | | F/E | | | | | | | | E | | | | | | |
| 7410 | + | 4221 | Unfilled Customer Orders Without Advance | D | B | | | | F/E | | | | | | | | E | | | | | | |
| 7410 | - | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | E | | | | | | | | | | | | E | | | | | | |
| 7410 | + | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | D | B | | | | | | | | | | | | E | | | | | | |
| 7410 | - | 4251 | Reimbursements and Other Income Earned - Receivable | D | E | | | | F/E | | | | | | | | E | | | | | | |
| 7410 | + | 4251 | Reimbursements and Other Income Earned - Receivable | D | B | | | | F/E | | | | | | | | E | | | | | | |
| 7410 | - | 4281 | Actual Program Fund Subsidy Receivable | D | E | | | | | | | | | | | | E | | | | | | |
| 7410 | + | 4281 | Actual Program Fund Subsidy Receivable | D | B | | | | | | | | | | | | E | | | | | | |
| 7410 | - | 4283 | Interest Receivable From Treasury | D | E | | | | | | | | | | | | E | | | | | | |
| 7410 | + | 4283 | Interest Receivable From Treasury | D | B | | | | | | | | | | | | E | | | | | | |
| 7410 | - | 4285 | Receivable From the Liquidating Fund | D | E | | | | | | | | | | | | E | | | | | | |
| 7410 | + | 4285 | Receivable From the Liquidating Fund | D | B | | | | | | | | | | | | E | | | | | | |
| 7410 | - | 4286 | Receivable From the Financing Fund | D | E | | | | | | | | | | | | E | | | | | | |
| 7410 | + | 4286 | Receivable From the Financing Fund | D | B | | | | | | | | | | | | E | | | | | | |
| 7410 | - | 4287 | Other Federal Receivables | D | E | | | | | | | | | | | | E | | | | | | |
| 7410 | + | 4287 | Other Federal Receivables | D | B | | | | | | | | | | | | E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **7440 Obligated balance, end of year (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 7440 | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4221 | Unfilled Customer Orders Without Advance | D | E | | | | F/E | | | | | | | | U/E | | | | | | |
| 7440 | - | 4230 | Unfilled Customer Orders Without Advance - Transferred | D | E | | | | F/E | | | | | | | | U/E | | | | | | |
| 7440 | - | 4225 | Appropriation Trust Fund Expenditure Transfers - | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4251 | Reimbursements and Other Income Earned - Receivable | D | E | | | | F/E | | | | | | | | U/E | | | | | | |
| 7440 | - | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | D | E | | | | F/E | | | | | | | | U/E | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 7440 | - | 4281 | Actual Program Fund Subsidy Receivable | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4283 | Interest Receivable From Treasury | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4285 | Receivable From the Liquidating Fund | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4286 | Receivable From the Financing Fund | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4287 | Other Federal Receivables | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4234 | Other Federal Receivables - Transferred | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | + | 4801 | Undelivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | C | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | + | 4901 | Delivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | C | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | C | E | | | | | | | | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **OUTLAYS (GROSS), DETAIL** | | | | | | | | | | | | | | | | | | | | | | | |
| **8690 Outlays from new discretionary authority (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8690 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | D | NEW | | | | | U/E | | | | | | |
| 8690 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | | | | | | D | NEW | | | | | U/E | | | | | | |
| 8690 | + | 4902 | Delivered Orders - Obligations, Paid | C | E | | | | | | D | NEW | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **8693 Outlays from discretionary balances (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8693 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8693 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8693 | + | 4902 | Delivered Orders - Obligations, Paid | C | E | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8693 | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8693 | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | E | | | | | | D | BAL | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **8697 Outlays from new mandatory authority (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8697 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | M | NEW | | | | | U/E | | | | | | |
| 8697 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | | | | | | M | NEW | | | | | U/E | | | | | | |
| 8697 | + | 4902 | Delivered Orders - Obligations, Paid | C | E | | | | | | M | NEW | | | | | U/E | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 8697 | + | 4908 | Authority Outlayed Not Yet Disbursed | C | E | | | | | | | | | | | | U | | | | | | |
| 8697 | - | 4908 | Authority Outlayed Not Yet Disbursed | C | B | | | | | | | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **8698 Outlays from mandatory balances (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8698 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | M | BAL | | | | | U/E | | | | | | |
| 8698 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | C | B | | | | | | M | BAL | | | | | U/E | | | | | | |
| 8698 | + | 4902 | Delivered Orders - Obligations, Paid | C | E | | | | | | M | BAL | | | | | U/E | | | | | | |
| 8698 | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | C | E | | | | | | M | BAL | | | | | U/E | | | | | | |
| 8698 | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | C | E | | | | | | M | BAL | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **8700 Total outlays (gross) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8700 | | This line is calculated. Equals sum of lines 8690 through 8698. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **OFFSETS** | | | | | | | | | | | | | | | | | | | | | | | |
| **Offsetting collections from:** | | | | | | | | | | | | | | | | | | | | | | | |
| **8800 Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8800 | - | 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | | | | F | | | | | | | | U/E | | | | | | |
| 8800 | - | 4222 | Unfilled Customer Orders With Advance | D | E | | | | F/E | | | | | | | | U/E | | | | | | |
| 8800 | + | 4222 | Unfilled Customer Orders With Advance | D | B | | | | F/E | | | | | | | | U/E | | | | | | |
| 8800 | - | 4252 | Reimbursements and Other Income Earned - Collected | D | E | | | | F/E | | | | | | | | U/E | | | | | | |
| 8800 | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4271 | Actual Program Fund Subsidy Collected | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4275 | Actual Collections From Liquidating Fund | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4276 | Actual Collections From Financing Fund | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4277 | Other Actual Collections - Federal | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4872 | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4972 | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected | D | E | | | | F | | | | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **8820 Interest on Federal securities (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8820 | - | 4273 | Interest Collected From Treasury | D | E | | | | | | | | | | | | U | | | | | 1/3/4/8 | X |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **8825 Interest on uninvested funds (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8825 | - | 4273 | Interest Collected From Treasury | D | E | | | | | | | | | | | | U | | | | | | D/G |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **8840 Non-Federal sources (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8840 | - | 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | | | | X | | | | | | | | U/E | | | | | | |
| 8840 | - | 4222 | Unfilled Customer Orders With Advance | D | E | | | | X | | | | | | | | U/E | | | | | | |
| 8840 | + | 4222 | Unfilled Customer Orders With Advance | D | B | | | | X | | | | | | | | U/E | | | | | | |
| 8840 | - | 4252 | Reimbursements and Other Income Earned - Collected | D | E | | | | X | | | | | | | | U/E | | | | | | |
| 8840 | - | 4261 | Actual Collections of Business-Type Fees | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4262 | Actual Collections of Loan Principal | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4263 | Actual Collections of Loan Interest | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4264 | Actual Collections of Rent | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4265 | Actual Collections from Sale of Foreclosed Property | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4266 | Other Actual Business-Type Collections from Non-Federal Sources | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4972 | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected | D | E | | | | X | | | | | | | | U/E | | | | | | |
| **8845 Offsetting governmental collections (from non-Federal sources) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8845 | - | 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | | | | E | | | | | | | | U/E | | | | | | |
| 8845 | - | 4260 | Actual Collections of "governmental-type" Fees | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8845 | - | 4267 | Other Actual "governmental-type" Collections from Non-Federal Sources | D | E | | | | | | | | | | | | U/E | | | | | | |
| **8890 Total offsetting collections (cash) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8890 | | This line is calculated. Equals sum of P&F lines 8800 through 8845. | | | | | | | | | | | | | | | | | | | | | |
| **8895 Change in uncollected customer payments from Federal sources (unexpired)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8895 | | This line is calculated. Equals sum of P&F lines 6810 and 6910. | | | | | | | | | | | | | | | | | | | | | |
| **8896 Portion of offsetting collections (cash) credited to expired accounts** | | | | | | | | | | | | | | | | | | | | | | | |
| 8896 | + | 4212 | Liquidation of Deficiency - Offsetting Collections | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4222 | Unfilled Customer Orders With Advance | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | - | 4222 | Unfilled Customer Orders With Advance | D | B | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4252 | Reimbursements and Other Income Earned - Collected | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4260 | Actual Collections of "governmental-type" Fees | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4261 | Actual Collections of Business-Type Fees | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4262 | Actual Collections of Loan Principal | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4263 | Actual Collections of Loan Interest | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4264 | Actual Collections of Rent | D | E | | | | | | | | | | | | E | | | | | | |

## Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| 8896 | + | 4265 | Actual Collections From Sale of Foreclosed Property | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4266 | Other Actual Business-Type Collections from Non-Federal Sources | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4267 | Other Actual "governmental-type" Collections from Non-Federal Sources | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4271 | Actual Program Fund Subsidy Collected | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4273 | Interest Collected From Treasury | D | E | | | | | | | | | | | | E | | | | | 1/3/4/8 | |
| 8896 | + | 4275 | Actual Collections From Liquidating Fund | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4276 | Actual Collections From Financing Fund | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4277 | Other Actual Collections - Federal | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4872 | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4972 | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected | D | E | | | | | | | | | | | | E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **NET BUDGET AUTHORITY AND OUTLAYS** | | | | | | | | | | | | | | | | | | | | | | | |
| **8900 Budget authority (net) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 8900 | | This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8896, 8895, and 8896. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **9000 Outlays (net) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 9000 | | This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **MEMORANDUM (NON-ADD) ENTRIES** | | | | | | | | | | | | | | | | | | | | | | | |
| **9110 Outlays prior to reduction pursuant to P.L. 99-177 (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 9110 | | Not applicable to prior year column of P&F schedule. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **9180 Sequestration pursuant to P.L. 99-177 (discretionary) (-)** | | | | | | | | | | | | | | | | | | | | | | | |
| 9180 | | Not applicable to prior year column of P&F schedule. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **9185 Sequestration pursuant to P.L. 99-177 (mandatory) (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 9185 | | Not applicable to prior year column of P&F schedule. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **9190 Unpaid obligations, end of year: Deficiency (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 9190 | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **9201 Total investments, start of year: Federal securities: Par value (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 9201 | + | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | B | | | | | | | | | | | | U | | | | | | |
| 9201 | + | 1620 | Investments in Securities Other than the Bureau of the Public Debt Securities | D | B | | | | | | | | | | | | U | | | | | | |
| 9201 | + | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | B | | | | | | | | | | | | U | | | | | | |

**Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2004 Reporting**

| P&F | | USSGL Account | | USSGL Account Attributes | | | | | | | | | | | | | FACTS II Supplied Attributes | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction | TAFS Status | Transfer To From | Def. Flag | Avail-ability Type | Expir-ation Flag | Fund Type | Fin. Acct. Ind. |
| **9202 Total investments, end of year: Federal securities: Par value (+)** | | | | | | | | | | | | | | | | | | | | | | | |
| 9202 | + | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | D | E | | | | | | | | | | | | U | | | | | | |
| 9202 | + | 1620 | Investments in Securities Other than the Bureau of the Public Debt Securities | D | E | | | | | | | | | | | | U | | | | | | |
| 9202 | + | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | D | E | | | | | | | | | | | | U | | | | | | |
| **CONTRACT AUTHORITY** | | | | | | | | | | | | | | | | | | | | | | | |
| **9301 Unobligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | |
| 9301 | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | |
| **9302 Unobligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | |
| 9302 | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | |
| **9303 Obligated balance, start of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | |
| 9303 | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | |
| **9304 Obligated balance, end of year: Contract authority** | | | | | | | | | | | | | | | | | | | | | | | |
| 9304 | | This line is not required to be supported by the USSGL. | | | | | | | | | | | | | | | | | | | | | |

**Note:** Shaded attribute domain values are FACTS II supplied.

**Note:** Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2005, but available for early implementation fiscal 2004. Early implementation is strongly encouraged.

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| **BUDGETARY RESOURCES** | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **1** | **Budget authority:** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **1A** | **Appropriation** | | | | | | | | | | | | |
| 1A | 4111 | Debt Liquidation Appropriations | | E | | ###-### | | | | | | U | |
| 1A | 4112 | Liquidation of Deficiency - Appropriations | | E | | ###-### | | | | | | U | |
| 1A | 4114 | Appropriated Trust or Special Fund Receipts | | E | | ###-### | | | | | | U | |
| 1A | 4115 | Loan Subsidy Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4117 | Loan Administrative Expense Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4118 | Reestimated Loan Subsidy Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4119 | Other Appropriations Realized | | E | | ###-### | | | | | | U | |
| 1A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | E | | ###-### | | | | | | U | 4 |
| 1A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | ###-### | | | | | | U | 4 |
| 1A | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | | E | | ###-### | | | | | | U | 4 |
| 1A | 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | | E | | ###-### | | | | | | U | 4 |
| 1A | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | E | | ###-### | | | | | | U/E | 4 |
| 1A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | B | | ###-### | | | | | | U/E | 4 |
| 1A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | E | | ###-### | | | | | | U/E | 4 |
| 1A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | B | | ###-### | | | | | | U/E | 4 |
| 1A | 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In | | E | | ###-### | | | | | | U/E | |
| 1A | 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out | | E | | ###-### | | | | | | U/E | |
| 1A | 4138 | Appropriation To Liquidate Contract Authority | | E | | ###-### | | | | | | U/E | |
| 1A | 4150 | Reappropriations | | E | | ###-### | | | | | | U | |
| 1A | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | U | |
| 1A | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | U | |
| 1A | 4384 | Temporary Reduction Returned by Appropriation | | E | | ###-### | | | | | | U | 4 |
| 1A | 4384 | Temporary Reduction Returned by Appropriation | | B | | ###-### | | | | | | U | 4 |
| 1A | 4391 | Adjustments to Indefinite No-Year Authority | D | E | | ###-### | | | | | | U | |
| 1A | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | ###-### | | | | | | U | 4 |
| 1A | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | ###-### | | | | | | U | 4 |

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting**

| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| **1B** | **Borrowing authority** | | | | | | | | | | | | |
| 1B | 4042 | Estimated Indefinite Borrowing Authority | | E | | ###-### | | | | | | U | 5 |
| 1B | 4141 | Current-Year Borrowing Authority Realized | | E | | ###-### | | | | | | U | |
| | | | | | | | | | | | | | |
| **1C** | **Contract authority** | | | | | | | | | | | | |
| 1C | 4032 | Estimated Indefinite Contract Authority | | E | | ###-### | | | | | | U | 5 |
| 1C | 4131 | Current-Year Contract Authority Realized | | E | | ###-### | | | | | | U | |
| | | | | | | | | | | | | | |
| **1D** | **Net transfers (+ or -)** | | | | | | | | | | | | |
| 1D | 4137 | Transfers of Contract Authority | | E | | ###-### | | | | | | U/E | 4 |
| 1D | 4137 | Transfers of Contract Authority | | B | | ###-### | | | | | | U/E | 4 |
| 1D | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | ###-### | | | | | | U/E | 4 |
| 1D | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | ###-### | | | | | | U/E | 4 |
| 1D | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | ###-### | | | | | | U/E | |
| 1D | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | ###-### | | | | | | U | 4 |
| 1D | 4170 | Transfers - Current-Year Authority | | E | | ###-### | | | | | | U | |
| 1D | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | E | | ###-### | | | | | | U | 4 |
| 1D | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | B | | ###-### | | | | | | U | 4 |
| 1D | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | E | | ###-### | | | | | | U | 4 |
| 1D | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | B | | ###-### | | | | | | U | 4 |
| 1D | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | | E | | ###-### | | | | | | U | |
| | | | | | | | | | | | | | |
| **1E** | **Other** | | | | | | | | | | | | |
| 1E | 4120 | Appropriations Anticipated - Indefinite | | E | | ###-### | | | | | | U | 5 |
| 1E | 4160 | Anticipated Transfers - Current-Year Authority | | E | | ###-### | | | | | | U | 5 |
| 1E | 4165 | Allocations of Authority - Anticipated From Invested Balances | | E | | ###-### | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| **2** | **Unobligated balance:** | | | | | | | | | | | | 6 |
| | | | | | | | | | | | | | |
| **2A** | **Brought forward, October 1** | | | | | | | | | | | | |
| 2A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | B | | | | | | | | U | |
| 2A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | B | | | | | | | | U/E | |
| 2A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | B | | | | | | | | U/E | |
| 2A | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | | | | | | | U/E | |
| 2A | 4137 | Transfers of Contract Authority | | B | | | | | | | | U/E | |
| 2A | 4139 | Contract Authority Carried Forward | | B | | | | | | | | U/E | |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 2A | 4149 | Borrowing Authority Carried Forward | | B | | | | | | | | U/E | |
| 2A | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | B | | | | | | | | U/E | |
| 2A | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | B | | | | | | | | U/E | |
| 2A | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | B | | | | | | | | U/E | |
| 2A | 4201 | Total Actual Resources - Collected | | B | | | | | | | | U/E | |
| 2A | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | U/E | |
| 2A | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | U/E | |
| 2A | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | U/E | |
| 2A | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | U/E | |
| 2A | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | U/E | |
| 2A | 4283 | Interest Receivable From Treasury | | B | | | | | | | | U/E | |
| 2A | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | U/E | |
| 2A | 4286 | Receivable From the Financing Fund | | B | | | | | | | | U/E | |
| 2A | 4287 | Other Federal Receivables | | B | | | | | | | | U/E | |
| 2A | 4384 | Temporary Reduction Returned by Appropriation | | B | | | | | | | | U/E | |
| 2A | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | | | | | | | U/E | |
| 2A | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | | | | | | | U/E | |
| 2A | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | | | | | | | U/E | |
| 2A | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | U/E | |
| 2A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | U/E | |
| 2A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | U/E | |
| 2A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **2B** | **Net transfers, balances, actual (+ or -)** | | | | | | | | | | | | |
| 2B | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | U/E | |
| 2B | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | U | |
| 2B | 4191 | Balance Transfers - Extensions of Availability Other Than Reappropriations | | E | | | | | | | | U/E | |
| 2B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **2C** | **Anticipated transfers, balances (+ or -)** | | | | | | | | | | | | |
| 2C | 4180 | Anticipated Transfers - Prior-Year Balances | | E | | | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| **3** | **Spending authority from offsetting collections (gross):** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **3A** | **Earned** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **3A1** | **Collected** | | | | | | | | | | | | |
| 3A1 | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | U/E | |
| 3A1 | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | U/E | |
| 3A1 | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | U/E | |
| 3A1 | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | U/E | |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 3A1 | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | U/E | |
| 3A1 | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | U/E | |
| 3A1 | 4264 | Actual Collections of Rent | | E | | | | | | | | U/E | |
| 3A1 | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | U/E | |
| 3A1 | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 3A1 | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 3A1 | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | U/E | |
| 3A1 | 4273 | Interest Collected From Treasury | | E | | | | | | | | U/E | |
| 3A1 | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | U/E | |
| 3A1 | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | U/E | |
| 3A1 | 4277 | Other Actual Collections - Federal | | E | | | | | | | | U/E | |
| 3A1 | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| 3A1 | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **3A2** | **Receivable from Federal sources** | | | | | | | | | | | | |
| 3A2 | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | U/E | 4 |
| 3A2 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | U/E | 4 |
| 3A2 | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | U/E | 4 |
| 3A2 | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | U/E | 4 |
| 3A2 | 4283 | Interest Receivable From Treasury | | E | | | | | | | | U/E | 4 |
| 3A2 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | U/E | 4 |
| 3A2 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | U/E | 4 |
| 3A2 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | U/E | 4 |
| 3A2 | 4286 | Receivable From the Financing Fund | | E | | | | | | | | U/E | 4 |
| 3A2 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | U/E | 4 |
| 3A2 | 4287 | Other Federal Receivables | | E | | | | | | | | U/E | 4 |
| 3A2 | 4287 | Other Federal Receivables | | B | | | | | | | | U/E | 4 |
| | | | | | | | | | | | | | |
| **3B** | **Change in unfilled customer orders (+ or -)** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **3B1** | **Advance received** | | | | | | | | | | | | |
| 3B1 | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | U/E | 4,13 |
| 3B1 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | U/E | 4,13 |
| | | | | | | | | | | | | | |
| **3B2** | **Without advance from Federal sources** | | | | | | | | | | | | |
| 3B2 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | U/E | 4,13 |
| 3B2 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | U/E | 4,13 |
| **3C** | **Anticipated for rest of year, without advance** | | | | | | | | | | | | |
| 3C | 4060 | Anticipated Collections From Non-Federal Sources | D | E | | | | | | | | U | 5 |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 3C | 4070 | Anticipated Collections From Federal Sources | D | E | | | | | | | | U | 5 |
| 3C | 4210 | Anticipated Reimbursements and Other Income | D | E | | | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| **3D** | **Transfers from trust funds:** | | | | | | | | | | | | 7 |
| | | | | | | | | | | | | | |
| **3D1** | **Collected** | | | | | | | | | | | | |
| 3D1 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **3D2** | **Anticipated** | | | | | | | | | | | | |
| 3D2 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | | E | | | | | | | | U | 5 |
| 3D2 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | U/E | 4 |
| 3D2 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | U/E | 4 |
| | | | | | | | | | | | | | |
| **3E** | **Subtotal** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **4** | **Recoveries of prior-year obligations:** | | | | | | | | | | | | 8 |
| | | | | | | | | | | | | | |
| **4A** | **Actual** | | | | | | | | | | | | |
| 4A | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 4A | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **4B** | **Anticipated** | | | | | | | | | | | | |
| 4B | 4310 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| **5** | **Temporarily not available pursuant to Public Law (-)** | | | | | | | | | | | | |
| 5 | 4382 | Temporary Reduction - New Budget Authority | | E | | ###-### | | | | | | U | |
| 5 | 4383 | Temporary Reduction - Prior-Year Balances | | E | | ###-### | | | | | | U | |
| 5 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | | ###-### | | | | | | U | 5 |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | | ###-### | | | | | | U | 4 |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | ###-### | | | | | | U | 4 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | E | | ###-### | | | | | | U | 4 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | B | | ###-### | | | | | | U | 4 |
| 5 | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | | E | | ###-### | | | | | | U | |
| **6** | **Permanently not available:** | | | | | | | | | | | | 9 |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| | | | | | | | | | | | | | |
| **6A** | **Cancellations of expired and no-year accounts(-)** | | | | | | | | | | | | |
| 6A | 4350 | Canceled Authority | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **6B** | **Enacted reductions (-)** | | | | | | | | | | | | |
| 6B | 4392 | Permanent Reduction - New Budget Authority | | E | | ### ### | | | | | | U | |
| 6B | 4393 | Permanent Reduction - Prior-Year Balances | | E | | ### ### | | | | | | U | |
| | | | | | | | | | | | | | |
| **6C** | **Capital transfers and redemption of debt** | | | | | | | | | | | | |
| 6C | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | | | | | | | | U/E | |
| 6C | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | U/E | |
| 6C | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | | | U/E | |
| 6C | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **6D** | **Other authority withdrawn (-)** | | | | | | | | | | | | |
| 6D | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | | | U/E | |
| 6D | 4134 | Contract Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4135 | Contract Authority Liquidated | | E | S | | | | | | | U/E | |
| 6D | 4140 | Substitution of Borrowing Authority | | E | P/S | | | | | | | U/E | |
| 6D | 4143 | Decreases to Indefinite Borrowing Authority | | E | | | | | | | | U/E | |
| 6D | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4391 | Adjustments to Indefinite No-Year Authority | C | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **6E** | **Pursuant to Public Law (-)** | | | | | | | | | | | | |
| 6E | 4135 | Contract Authority Liquidated | | E | P | ### ### | | | | | | U/E | |
| 6E | 4136 | Contract Authority To Be Liquidated by Trust Funds | | E | | ### ### | | | | | | U/E | 4 |
| 6E | 4136 | Contract Authority To Be Liquidated by Trust Funds | | B | | ### ### | | | | | | U/E | 4 |
| | | | | | | | | | | | | | |
| **6F** | **Anticipated rest of year (-)** | | | | | | | | | | | | |
| 6F | 4034 | Anticipated Adjustments to Contract Authority | | E | | | | | | | | U | 5 |
| 6F | 4044 | Anticipated Reductions to Borrowing Authority | | E | | | | | | | | U | 5 |
| 6F | 4047 | Anticipated Transfers to the General Fund of the Treasury | | E | | | | | | | | U | 5 |
| **7** | **Total budgetary resources** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **STATUS OF BUDGETARY RESOURCES** | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **8** | **Obligations incurred:** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **8A** | **Direct:** | | | | | | | | | | | | 10 |
| | | | | | | | | | | | | | |

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| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| **8A1** | **Category A** | | | | | | | | | | | | |
| 8A1 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4902 | Delivered Orders - Obligations, Paid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | A | ### | D | | | U/E | |
| | | | | | | | | | | | | | |
| **8A2** | **Total, Category B** | | | | | | | | | | | | |
| 8A2 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | D | | | U/E | |
| 8A2 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | D | | | U/E | |
| 8A2 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | B | ### | D | | | U/E | 4 |
| 8A2 | 4902 | Delivered Orders - Obligations, Paid | | E | | | B | ### | D | | | U/E | |
| 8A2 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | B | ### | D | | | U/E | |
| 8A2 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | B | ### | D | | | U/E | |
| **8A3** | **Exempt from apportionment** | | | | | | | | | | | | |
| 8A3 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | C | | D | | | U/E | 4 |
| 8A3 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | C | | D | | | U/E | 4 |
| 8A3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | D | | | U/E | 4 |
| 8A3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | C | | D | | | U/E | 4 |
| 8A3 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | C | | D | | | U/E | |
| 8A3 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | D | | | U/E | |
| 8A3 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | C | | D | | | U/E | 4 |
| 8A3 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | C | | D | | | U/E | 4 |

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting**

| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 8A3 | 4902 | Delivered Orders - Obligations, Paid | | E | | | C | | D | | | U/E | |
| 8A3 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | C | | D | | | U | 4 |
| 8A3 | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | C | | D | | | U | 4 |
| 8A3 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | C | | D | | | U/E | |
| | | | | | | | | | | | | | |
| **8B** | **Reimbursable:** | | | | | | | | | | | | 11 |
| | | | | | | | | | | | | | |
| **8B1** | **Category A** | | | | | | | | | | | | |
| 8B1 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4902 | Delivered Orders - Obligations, Paid | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | A | ### | R | | | U/E | |
| | | | | | | | | | | | | | |
| **8B2** | **Total, Category B** | | | | | | | | | | | | |
| 8B2 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | B | ### | R | | | U/E | |
| 8B2 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | B | ### | R | | | U/E | |
| 8B2 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | B | ### | R | | | U/E | 4 |
| 8B2 | 4902 | Delivered Orders - Obligations, Paid | | E | | | B | ### | R | | | U/E | |
| 8B2 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | B | ### | R | | | U/E | |
| 8B2 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | B | ### | R | | | U/E | |

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting**

| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| | | | | | | | | | | | | | |
| **8B3** | **Exempt from apportionment** | | | | | | | | | | | | |
| 8B3 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | C | | R | | | U/E | 4 |
| 8B3 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | C | | R | | | U/E | 4 |
| 8B3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | R | | | U/E | 4 |
| 8B3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | C | | R | | | U/E | 4 |
| 8B3 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | C | | R | | | U/E | |
| 8B3 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | C | | R | | | U/E | |
| 8B3 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | C | | R | | | U/E | 4 |
| 8B3 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | C | | R | | | U/E | 4 |
| 8B3 | 4902 | Delivered Orders - Obligations, Paid | | E | | | C | | R | | | U/E | |
| 8B3 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | C | | R | | | U/E | |
| 8B3 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | C | | R | | | U/E | |
| | | | | | | | | | | | | | |
| **8C** | **Subtotal** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **9** | **Unobligated balance:** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **9A** | **Apportioned:** | | | | | | | | | | | | 12 |
| | | | | | | | | | | | | | |
| **9A1** | **Balance, currently available** | | | | | | | | | | | | |
| 9A1 | 4510 | Apportionments | | E | | | | | | A | | U | |
| 9A1 | 4610 | Allotments - Realized Resources | | E | | | | | | | | U | |
| 9A1 | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **9A2** | **Anticipated (+ or -)** | | | | | | | | | | | | |
| 9A2 | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | A | | U | 5 |
| | | | | | | | | | | | | | |
| **9B** | **Exempt from apportionment** | | | | | | | | | | | | |
| 9B | 4620 | Unobligated Funds Exempt From Apportionment | | E | | | | | | | | U | |
| 9B | 4690 | Anticipated Resources - Programs Exempt From Apportionment | | E | | | | | | | | U | 5 |
| 9B | 4720 | Commitments - Programs Exempt From Apportionment | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **9C** | **Other available** | | | | | | | | | | | | |
| 9C | | | | | | | | | | | | | |

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| | | | | | | | | | | | | | |
| **10** | **Unobligated balance not available:** | | | | | | | | | | | | 13 |
| | | | | | | | | | | | | | |
| **10A** | **Apportioned for subsequent periods** | | | | | | | | | | | | |
| 10A | 4510 | Apportionments | | E | | | | | | S | | U | |
| 10A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | S | | U | 5 |
| | | | | | | | | | | | | | |
| **10B** | **Deferred** | | | | | | | | | | | | |
| 10B | 4430 | Unapportioned Authority - OMB Deferral | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **10C** | **Withheld pending rescission** | | | | | | | | | | | | |
| 10C | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| **10D** | **Other** | | | | | | | | | | | | |
| 10D | 4060 | Anticipated Collections From Non-Federal Sources | C | E | | | | | | | | U | 5 |
| 10D | 4070 | Anticipated Collections From Federal Sources | C | E | | | | | | | | U | 5 |
| 10D | 4210 | Anticipated Reimbursements and Other Income | C | E | | | | | | | | U | 5 |
| 10D | 4310 | Anticipated Recoveries of Prior-Year Obligations | C | E | | | | | | | | U | 5 |
| 10D | 4450 | Unapportioned Authority | | E | | | | | | | | U | |
| 10D | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | U | |
| 10D | 4650 | Allotments - Expired Authority | | E | | | | | | | | E | |
| | | | | | | | | | | | | | |
| **11** | **Total status of budgetary resources** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **RELATIONSHIP OF OBLIGATIONS TO OUTLAYS** | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **12** | **Obligated balance, net as of October 1** | | | | | | | | | | | | |
| 12 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | U/E | |
| 12 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | B | | | | | | | | U/E | |
| 12 | 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E | U/E | |
| 12 | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | U/E | |
| 12 | 4283 | Interest Receivable From Treasury | | B | | | | | | | | U/E | |
| 12 | 4285 | Receivable From the Liquidating Fund | | B | | | | | | | | U/E | |
| 12 | 4286 | Receivable From the Financing Fund | | B | | | | | | | | U/E | |
| 12 | 4287 | Other Federal Receivables | | B | | | | | | | | U/E | |
| 12 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | | | | | | U/E | |
| 12 | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | U/E | |
| **13** | **Obligated balance transferred, net (+ or -)** | | | | | | | | | | | | |
| 13 | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| 13 | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | U/E | |
| 13 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - | | E | | | | | | | | U/E | |
| 13 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | U/E | |

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting**

| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 13 | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | U/E | |
| 13 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| 13 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **14** | **Obligated balance, net, end of period:** | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **14A** | **Accounts receivable (-)** | | | | | | | | | | | | |
| 14A | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| 14A | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| 14A | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | U/E | |
| 14A | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | U/E | |
| 14A | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | U/E | |
| 14A | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | U/E | |
| 14A | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | U/E | |
| 14A | 4283 | Interest Receivable From Treasury | | E | | | | | | | | U/E | |
| 14A | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | U/E | |
| 14A | 4286 | Receivable From the Financing Fund | | E | | | | | | | | U/E | |
| 14A | 4287 | Other Federal Receivables | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **14B** | **Unfilled customer orders from Federal sources (-)** | | | | | | | | | | | | |
| 14B | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | U/E | 13 |
| 14B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | U/E | |
| | | | | | | | | | | | | | |
| **14C** | **Undelivered orders (+)** | | | | | | | | | | | | |
| 14C | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| 14C | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| 14C | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 14C | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **14D** | **Accounts payable (+)** | | | | | | | | | | | | |
| 14D | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| 14D | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| 14D | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 14D | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **15** | **Outlays:** | | | | | | | | | | | | |

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting**

| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | USSGL Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| | | | | | | | | | | | | | |
| **15A** | **Disbursements (+)** | | | | | | | | | | | | |
| 15A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | U/E | 4 |
| 15A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | | | | | | U/E | 4 |
| 15A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | U/E | |
| 15A | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | U/E | |
| 15A | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | U | 4 |
| 15A | 4908 | Authority Outlayed Not Yet Disbursed | | B | | | | | | | | U | 4 |
| 15A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **15B** | **Collections (-)** | | | | | | | | | | | | |
| 15B | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | U/E | |
| 15B | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | U/E | 4,13 |
| 15B | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | U/E | 4,13 |
| 15B | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | U/E | |
| 15B | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | U/E | |
| 15B | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | U/E | |
| 15B | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | U/E | |
| 15B | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | U/E | |
| 15B | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | U/E | |
| 15B | 4264 | Actual Collections of Rent | | E | | | | | | | | U/E | |
| 15B | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | U/E | |
| 15B | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 15B | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 15B | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | U/E | |
| 15B | 4273 | Interest Collected From Treasury | | E | | | | | | | | U/E | |
| 15B | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | U/E | |
| 15B | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | U/E | |
| 15B | 4277 | Other Actual Collections - Federal | | E | | | | | | | | U/E | |
| 15B | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| 15B | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| **15C** | **Subtotal** | | | | | | | | | | | | |

**SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting**

| Line No. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes/2 | | | | | | | | | | Addl. Info. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. Categ. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | |
| **16** | **Less: Distributed offsetting receipts** | | | | | | | | | | | | 16 |
| 16 | 5100 | Revenue From Goods Sold | | | | | | | | | | | 15 |
| 16 | 5109 | Contra Revenue for Goods Sold | | | | | | | | | | | 15 |
| 16 | 5200 | Revenue From Services Provided | | | | | | | | | | | 15 |
| 16 | 5209 | Contra Revenue for Services Provided | | | | | | | | | | | 15 |
| 16 | 5310 | Interest Revenue - Other | | | | | | | | | | | 15 |
| 16 | 5311 | Interest Revenue - Investments | | | | | | | | | | | 15 |
| 16 | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | | | | | | | | | | 15 |
| 16 | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | | | | | | | | | | 15 |
| 16 | 5318 | Contra Revenue for Interest Revenue - Investments | | | | | | | | | | | 15 |
| 16 | 5319 | Contra Revenue for Interest Revenue - Other | | | | | | | | | | | 15 |
| 16 | 5320 | Penalties, Fines, and Administrative Fees Revenue | | | | | | | | | | | 15 |
| 16 | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | | | | | | | | | | 15 |
| 16 | 5400 | Benefit Program Revenue | | | | | | | | | | | 15 |
| 16 | 5409 | Contra Revenue for Benefit Program Revenue | | | | | | | | | | | 15 |
| 16 | 5500 | Insurance and Guarantee Premium Revenue | | | | | | | | | | | 15 |
| 16 | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | | | | | | | | | | 15 |
| 16 | 5600 | Donated Revenue - Financial Resources | | | | | | | | | | | 15 |
| 16 | 5609 | Contra Revenue for Donations - Financial Resources | | | | | | | | | | | 15 |
| 16 | 5750 | Expenditure Financing Sources - Transfers-In | | | | | | | | | | | 15 |
| 16 | 5800 | Tax Revenue Collected | | | | | | | | | | | 15 |
| 16 | 5801 | Tax Revenue Accrual Adjustment | | | | | | | | | | | 15 |
| 16 | 5809 | Contra Revenue for Taxes | | | | | | | | | | | 15 |
| 16 | 5890 | Tax Revenue Refunds | | | | | | | | | | | 15 |
| 16 | 5900 | Other Revenue | | | | | | | | | | | 15 |
| 16 | 5909 | Contra Revenue for Other Revenue | | | | | | | | | | | 15 |
| | | | | | | | | | | | | | |
| **17** | **Net Outlays** | **This line is calculated.** | | | | | | | | | | | |
| | | **Same as sum of amounts reported on lines 15C through 16.** | | | | | | | | | | | 16 |

**FOOTNOTES AND ADDITIONAL INFORMATION:**

1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR). Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accc

2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Zero for yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ SF 133 lines 3D1 and 3D2 are rolled up to line 3D of the SBR.

8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.

9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

12/ SF 133 lines 9A1 and 9A2 are rolled up to line 9A of the SBR.

13/ SF 133 lines 10A, 10B, 10C, and 10D are rolled up to line 10 of the SBR.

14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

15/ The SBR is an agency-wide report. Offsetting receipts 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 agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. Exclude amounts related to the change in receivables. Include revenue collected, deposited, and **distributed** in offsetting receipt accounts only.

16/ Lines 3E, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

**FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes/1 | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind./2 (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| | | | | | | | | |
| | **For All Unexpended Balances:** | | | | | | | |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Preclosing Unexpended Balance - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | N/A | | | | | | |
| | | | | | | | | |
| **4** | | **Unobligated and Obligated Balance Withdrawn/Canceled** | | | | | | |
| 4 | | 4350 | Canceled Authority | E | | | | |
| 4 | | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | |
| | | | | | | | | |
| **5** | | **Postclosing Unexpended Balance** | | | | | | |
| 5 | | 1010 | Fund Balance With Treasury | E | | | | |
| | | | | | | | | |
| **6** | | **Other Authorizations** | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unrealized Discounts:** | | | | | | | |
| | | | | | | | | |
| 6 | 911 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2 |
| 6 | 911 | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | E | | | | 2,3 |
| | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Imprest Funds:** | | | | | | | |
| | | | | | | | | |
| 6 | 921 | 1120 | Imprest Funds | E | | | | 2 |
| 6 | 921 | 1130 | Funds Held by the Public | E | | | | 2 |
| | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:** | | | | | | | |
| | | | | | | | | |
| 6 | 931 | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | 2,4 |
| 6 | 931 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | 2 |
| | | | | | | | | |
| | **For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:** | | | | | | | |
| | | | | | | | | |
| 6 | 971 | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | E | | | | 2 |
| 6 | 971 | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | E | | | | 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 | | | | 2,3 |

**FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2005 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Balance of Borrowing Authority - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | **Increases and Rescissions** | | | | | | |
| 3 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 3 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 3 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 3 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 3 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | T | | 2 |
| 3 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | 2 |
| 3 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | T | | 2 |
| 3 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | 2 |
| | | | | | | | | |
| **4** | | **Borrowings** | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| | | | | | | | | |
| **5** | | N/A | | | | | | |
| | | | | | | | | |
| | **CALC (2 +/- 3 - 4) Also Equals:** | | | | | | | |
| **6** | | **Balance** | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 6 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | T | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | 2 |
| 6 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | B | T | | 2 |
| 6 | 962 | 4392 | Permanent Reduction - New Budget Authority | E | B | P | | 2 |
| 6 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | T | | 2 |
| 6 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | B | P | | 2 |

**FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2005 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Balance of Borrowing Authority - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | **Increases** | | | | | | |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| | | | | | | | | |
| **4** | | **Borrowings** | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| | | | | | | | | |
| **5** | | **Adjustments** | | | | | | |
| 5 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 5 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 5 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 5 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 5 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | 2 |
| 5 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| | | | | | | | | |
| | **CALC (2 + 3 - 4 - 5) Also Equals:** | | | | | | | |
| **6** | | **Balance** | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 6 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | 2 |
| 6 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | T | | 2 |
| 6 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 6 | 951 | 4149 | Borrowing Authority Carried Forward | B | | T | | 2 |
| 6 | 962 | 4149 | Borrowing Authority Carried Forward | B | | P | | 2 |

**FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2005 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Balance of Contract Authority - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | **New Contract Authority** | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| | | | | | | | | |
| **4** | | **Appropriations To Liquidate** | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | 2 |
| | | | | | | | | |
| **5** | | **Writeoffs, Restorations, or Adjustments** | | | | | | |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | 2 |
| 5 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | 2 |
| 5 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | 2 |
| | | | | | | | | |
| | **CALC (2 + 3 - 4 +/- 5) Also Equals:** | | | | | | | |
| **6** | | **Balance of Unfunded Contract Authority** | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 6 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | 2 |
| 6 | 941 | 4392 | Permanent Reduction - New Budget Authority | E | C | | | 2 |
| 6 | 941 | 4393 | Permanent Reduction - Prior-Year Balances | E | C | | | 2 |

**FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2005 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| | | | | | | | | |
| **1** | | **Treasury Appropriation Fund Symbol** | | | | | | |
| | | | | | | | | |
| **2** | | **Balance of Contract Authority - Treasury Supplied** | | | | | | |
| | | | | | | | | |
| **3** | | **New Contract Authority** | | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| | | | | | | | | |
| **4** | | **Appropriations To Liquidate** | | | | | | |
| 4 | 941 | 4135 | Contract Authority Liquidated | E | P | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 4 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | B | | | | 2 |
| | | | | | | | | |
| **5** | | **Writeoffs, Restorations, or Adjustments** | | | | | | |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 5 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 5 | 941 | 4135 | Contract Authority Liquidated | E | S | | | 2 |
| | | | | | | | | |
| | **CALC (2 + 3 - 4 - 5) Also Equals:** | | | | | | | |
| **6** | | **Balance of Unfunded Contract Authority** | | | | | | |
| 6 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 6 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 6 | 941 | 4134 | Contract Authority Withdrawn | E | | | | 2 |
| 6 | 941 | 4135 | Contract Authority Liquidated | E | | | | 2 |
| 6 | 941 | 4136 | Contract Authority To Be Liquidated by Trust Funds | E | | | | 2 |
| 6 | 941 | 4139 | Contract Authority Carried Forward | B | | | | 2 |

**FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| | | | | | | | | |
| | **For all Treasury Appropriation Fund Symbols:** | | | | | | | |
| | | | | | | | | |
| **7** | | **Reimbursements Earned and Refunds** | | | | | | |
| 7 | | 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 Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | E | | | | |
| 7 | | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | E | | | | |
| 7 | | 4137 | Transfers of Contract Authority | E | | | | |
| 7 | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | |
| 7 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | |
| 7 | | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | E | | | | |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | |
| 7 | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | |
| 7 | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | |
| 7 | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | |
| 7 | | 4234 | Other Federal Receivables - Transferred | E | | | | |
| 7 | | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | E/F | |
| 7 | | 4281 | Actual Program Fund Subsidy Receivable | E | | | | |
| 7 | | 4283 | Interest Receivable From Treasury | E | | | | |
| 7 | | 4285 | Receivable From the Liquidating Fund | E | | | | |
| 7 | | 4286 | Receivable From the Financing Fund | E | | | | |
| 7 | | 4287 | Other Federal Receivables | E | | | | |
| | | | | | | | | |
| **8** | | **Unfilled Customer Orders** | | | | | | |
| 8 | | 4221 | Unfilled Customer Orders Without Advance | E | | | E/F | |
| 8 | | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | E/F | |
| | | | | | | | | |
| **9** | | **Undelivered Orders and Contracts** | | | | | | |
| 9 | | 4801 | Undelivered Orders - Obligations, Unpaid | E | | | | |
| 9 | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | |
| 9 | | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | |
| 9 | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | |
| | | | | | | | | |
| **10** | | **Accounts Payable and Other Liabilities** | | | | | | |
| 10 | | 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | E | | | | |
| 10 | | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | E | | | | |
| 10 | | 4172 | Non-Allocation Transfers of Invested Balances - Payable | E | | | | |
| 10 | | 4901 | Delivered Orders - Obligations, Unpaid | E | | | | |
| 10 | | 4931 | Delivered Orders - Obligations Transferred, Unpaid | E | | | | |
| 10 | | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | |
| 10 | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | |
| | | | | | | | | |
| | **CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:** | | | | | | | |

**FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting**

| FMS 2108 | | USSGL Account | | USSGL Account Attributes | | | | |
|---|---|---|---|---|---|---|---|---|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| | | | | | | | | |
| **11** | | **Unobligated Balance** | | | | | | |
| 11 | | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | |
| 11 | | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | |
| 11 | | 4382 | Temporary Reduction - New Budget Authority | E | | | | |
| 11 | | 4383 | Temporary Reduction - Prior-Year Balances | E | | | | |
| 11 | | 4394 | Receipts Unavailable for Obligation Upon Collection | E | | | | |
| 11 | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4398 | Offsetting Collections Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | E | | | | |
| 11 | | 4420 | Unapportioned Authority - Pending Rescission | E | | | | |
| 11 | | 4430 | Unapportioned Authority - OMB Deferral | E | | | | |
| 11 | | 4450 | Unapportioned Authority | E | | | | |
| 11 | | 4510 | Apportionments | E | | | | |
| 11 | | 4610 | Allotments - Realized Resources | E | | | | |
| 11 | | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | |
| 11 | | 4630 | Funds Not Available for Commitment/Obligation | E | | | | |
| 11 | | 4650 | Allotments - Expired Authority | E | | | | |
| 11 | | 4700 | Commitments - Programs Subject to Apportionment | E | | | | |
| 11 | | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | |

**FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting**

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2004 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Inf
in Section IV.

2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and 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 |

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ While Federal agencies may have non-Federal investments, FACTS II will report only Federal investments.

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

**Balance Sheet for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt. (O) | Covered (C) NotCov. (U) | Additional Information Required |
| **Assets** | | | | | | | | |
| | | | | | | | | |
| **Intragovernmental Assets** | | | | | | | | |
| | | | | | | | | |
| **1 Fund Balance With Treasury** | | | | | | | | |
| 1 | Post | E | 1010 | Fund Balance With Treasury | | E/O | | |
| | | | | | | | | |
| **2 Investments** | | | | | | | | |
| 2 | Post | E | 1340 | Interest Receivable | F | E | | Related to investments |
| 2 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E | | Related to investments |
| 2 | Post | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1618 | Market Adjustment - Investments | F | | | |
| 2 | Post | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F* | E | | |
| 2 | Post | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F* | E | | |
| 2 | Post | E | 1690 | Other Investments | F | E | | |

**Balance Sheet for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt. (O) | Covered (C) NotCov. (U) | Additional Information Required |
| **3 Accounts Receivable** | | | | | | | | |
| 3 | Post | E | 1310 | Accounts Receivable | F | E/O | | |
| 3 | Post | E | 1319 | Allowance for Loss on Accounts Receivable | F | E/O | | |
| 3 | Post | E | 1320 | Employment Benefit Contributions Receivable | F | E | | |
| 3 | Post | E | 1330 | Receivable for Transfers of Currently Invested Balances | F* | E | | |
| 3 | Post | E | 1335 | Expenditure Transfers Receivable | F* | E/O | | |
| 3 | Post | E | 1340 | Interest Receivable | F | E/O | | |
| 3 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E/O | | Related to accounts receivable |
| 3 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | E/O | | Related to accounts receivable |
| 3 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | E/O | | Related to accounts receivable |
| | | | | | | | | |
| **4 Loans Receivable** | | | | | | | | |
| 4 | Post | E | 1340 | Interest Receivable | F | E | | Related to loans receivable |
| 4 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E | | Related to loans receivable |
| 4 | Post | E | 1350 | Loans Receivable | F | E | | |
| 4 | Post | E | 1359 | Allowance for Loss on Loans Receivable | F | E | | |
| 4 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | E | | Related to loans receivable |
| 4 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | E | | Related to loans receivable |
| | | | | | | | | |
| **5 Other** | | | | | | | | |
| 5 | Post | E | 1410 | Advances to Others | F | E/O | | |
| 5 | Post | E | 1450 | Prepayments | F | E/O | | |
| 5 | Post | E | 1921 | Receivable From Appropriations | F* | E | | Do not use without permission from Treasury or OMB. |
| 5 | Post | E | 1990 | Other Assets | F | E/O | | |

**Balance Sheet for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt. (O) | Covered (C) NotCov. (U) | Additional Information Required |
| | | | | | | | | |
| **6 Total Intragovernmental Assets** CALC (1..5) | | | | | | | | |
| **Assets With the Public** | | | | | | | | |
| | | | | | | | | |
| **7 Cash, Foreign Currency, and Other Monetary Assets** | | | | | | | | |
| 7 | Post | E | 1110 | Undeposited Collections | N* | E/O | | |
| 7 | Post | E | 1120 | Imprest Funds | N* | E/O | | |
| 7 | Post | E | 1130 | Funds Held by the Public | N* | E | | |
| 7 | Post | E | 1190 | Other Cash | N* | E/O | | |
| 7 | Post | E | 1195 | Other Monetary Assets | N* | E/O | | |
| 7 | Post | E | 1200 | Foreign Currency | N* | E/O | | |
| 7 | Post | E | 1531 | Seized Monetary Instruments | N* | O | | |
| 7 | Post | E | 1532 | Seized Cash Deposited | N* | O | | |
| | | | | | | | | |
| **8 Investments** | | | | | | | | |
| 8 | Post | E | 1340 | Interest Receivable | N | E | | Related to investments |
| 8 | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E | | Related to investments |
| 8 | Post | E | 1618 | Market Adjustment - Investments | N | E | | |
| 8 | Post | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | Post | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | Post | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | Post | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | |
| 8 | Post | E | 1690 | Other Investments | N | E | | |
| | | | | | | | | |
| **Assets With the Public** | | | | | | | | |
| | | | | | | | | |
| **9 Accounts Receivable** | | | | | | | | |
| 9 | Post | E | 1310 | Accounts Receivable | N | E/O | | |
| 9 | Post | E | 1319 | Allowance for Loss on Accounts Receivable | N | E/O | | |
| 9 | Post | E | 1320 | Employment Benefit Contributions Receivable | N | E | | |
| 9 | Post | E | 1340 | Interest Receivable | N | E/O | | Related to accounts receivable |
| 9 | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E/O | | Related to accounts receivable |
| 9 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E/O | | Related to accounts receivable |
| 9 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | E/O | | Related to accounts receivable |

**Balance Sheet for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt. (O) | Covered (C) NotCov. (U) | Additional Information Required |
| **10 Taxes Receivable** | | | | | | | | |
| 10 | Post | E | 1325 | Taxes Receivable | N* | O | | |
| 10 | Post | E | 1329 | Allowance for Loss on Taxes Receivable | N* | O | | |
| | | | | | | | | |
| **11 Loans Receivable and Related Foreclosed Property** | | | | | | | | |
| 11 | Post | E | 1340 | Interest Receivable | N | E | | Related to loans |
| 11 | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E | | Related to loans |
| 11 | Post | E | 1350 | Loans Receivable | N | E | | |
| 11 | Post | E | 1359 | Allowance for Loss on Loans Receivable | N | E | | |
| 11 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E | | Related to loans |
| 11 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | E | | Related to loans |
| 11 | Post | E | 1399 | Allowance for Subsidy | N* | E | | |
| 11 | Post | E | 1551 | Foreclosed Property | N* | E | | |
| 11 | Post | E | 1559 | Foreclosed Property - Allowance | N* | E | | |
| | | | | | | | | |
| **12 Inventory and Related Property** | | | | | | | | |
| 12 | Post | E | 1511 | Operating Materials and Supplies Held for Use | | E | | |
| 12 | Post | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | E | | |
| 12 | Post | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | Post | E | 1514 | Operating Materials and Supplies Held For Repair | | E | | |
| 12 | Post | E | 1519 | Operating Materials and Supplies - Allowance | | E | | |
| 12 | Post | E | 1521 | Inventory Purchased for Resale | | E | | |
| 12 | Post | E | 1522 | Inventory Held in Reserve for Future Sale | | E | | |
| 12 | Post | E | 1523 | Inventory Held for Repair | | E | | |
| 12 | Post | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | Post | E | 1525 | Inventory - Raw Materials | | E | | |
| 12 | Post | E | 1526 | Inventory - Work-in-Process | | E | | |
| 12 | Post | E | 1527 | Inventory - Finished Goods | | E | | |
| 12 | Post | E | 1529 | Inventory - Allowance | | E | | |
| 12 | Post | E | 1541 | Forfeited Property Held for Sale | | E | | |
| 12 | Post | E | 1542 | Forfeited Property Held for Donation or Use | | E | | |
| 12 | Post | E | 1549 | Forfeited Property - Allowance | | E | | |

**Balance Sheet for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt. (O) | Covered (C) NotCov. (U) | Additional Information Required |
| 12 | Post | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | | E | | |
| 12 | Post | E | 1569 | Commodities - Allowance | | E | | |
| 12 | Post | E | 1571 | Stockpile Materials Held in Reserve | | E | | |
| 12 | Post | E | 1572 | Stockpile Materials Held for Sale | | E | | |
| 12 | Post | E | 1591 | Other Related Property | | E | | |
| 12 | Post | E | 1599 | Other Related Property - Allowance | | E | | |
| | | | | | | | | |
| **Assets With the Public** | | | | | | | | |
| | | | | | | | | |
| **13 General Property, Plant, and Equipment** | | | | | | | | |
| 13 | Post | E | 1711 | Land and Land Rights | N* | E | | |
| 13 | Post | E | 1712 | Improvements to Land | N* | E | | |
| 13 | Post | E | 1719 | Accumulated Depreciation on Improvements to Land | N* | E | | |
| 13 | Post | E | 1720 | Construction-in-Progress | N* | E | | |
| 13 | Post | E | 1730 | Buildings, Improvements, and Renovations | N* | E | | |
| 13 | Post | E | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N* | E | | |
| 13 | Post | E | 1740 | Other Structures and Facilities | N* | E | | |
| 13 | Post | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N* | E | | |
| 13 | Post | E | 1750 | Equipment | N* | E | | |
| 13 | Post | E | 1759 | Accumulated Depreciation on Equipment | N* | E | | |
| 13 | Post | E | 1810 | Assets Under Capital Lease | N* | E | | |
| 13 | Post | E | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N* | E | | |
| 13 | Post | E | 1820 | Leasehold Improvements | N* | E | | |
| 13 | Post | E | 1829 | Accumulated Amortization on Leasehold Improvements | N* | E | | |
| 13 | Post | E | 1830 | Internal-Use Software | N* | E | | |
| 13 | Post | E | 1832 | Internal-Use Software in Development | N* | | | |
| 13 | Post | E | 1839 | Accumulated Amortization on Internal-Use Software | N* | E | | |
| 13 | Post | E | 1840 | Other Natural Resources | N* | E | | |
| 13 | Post | E | 1849 | Allowance for Depletion | N* | E | | |
| 13 | Post | E | 1890 | Other General Property, Plant, and Equipment | N* | E | | |
| 13 | Post | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N* | E | | |

**Balance Sheet for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt. (O) | Covered (C) NotCov. (U) | Additional Information Required |
| **14 Other** | | | | | | | | |
| 14 | Post | E | 1410 | Advances to Others | N | E/O | | |
| 14 | Post | E | 1450 | Prepayments | N | E/O | | |
| 14 | Post | E | 1990 | Other Assets | N | E/O | | |
| | | | | | | | | |
| **15 Total Assets** CALC (6..14) | | | | | | | | |
| | | | | | | | | |
| **Intragovernmental Liabilities** | | | | | | | | |
| | | | | | | | | |
| **16 Accounts Payable** | | | | | | | | |
| 16 | Post | E | 2110 | Accounts Payable | F | | C | |
| 16 | Post | E | 2120 | Disbursements in Transit | F | | C | |
| 16 | Post | E | 2140 | Accrued Interest Payable | F | | C | Related to accounts payable |
| 16 | Post | E | 2150 | Payable for Transfers of Currently Invested Balances | F* | | C | |
| 16 | Post | E | 2155 | Expenditure Transfers Payable | F* | | C | |
| 16 | Post | E | 2170 | Subsidy Payable to the Financing Account | F* | | C/U | |
| 16 | Post | E | 2179 | Contra Liability for Subsidy Payable to the Financing Account | F* | | C | |
| 16 | Post | E | 2960 | Accounts Payable From Canceled Appropriations | F | | U | |
| | | | | | | | | |
| **17 Debt** | | | | | | | | |
| 17 | Post | E | 2140 | Accrued Interest Payable | F | | C/U | Related to debt |
| 17 | Post | E | 2510 | Principal Payable to the Bureau of the Public Debt | F* | | C/U | |
| 17 | Post | E | 2520 | Principal Payable to the Federal Financing Bank | F* | | C/U | |
| 17 | Post | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 17 | Post | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 17 | Post | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 17 | Post | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | | C | |
| 17 | Post | E | 2540 | Participation Certificates | F | | C/U | |
| 17 | Post | E | 2590 | Other Debt | F | | C/U | |
| | | | | | | | | |
| **18 Other** | | | | | | | | |
| 18 | Post | E | 2130 | Contract Holdbacks | F | | C | |
| 18 | Post | E | 2190 | Other Accrued Liabilities | F | | C/U | |
| 18 | Post | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | | C | |
| 18 | Post | E | 2215 | Other Post-Employment Benefits Due and Payable | F | | C | |
| 18 | Post | E | 2225 | Unfunded FECA Liability | F* | | U | |
| 18 | Post | E | 2290 | Other Unfunded Employment Related Liability | F | | U | |
| 18 | Post | E | 2310 | Advances From Others | F | | C | |

**Balance Sheet for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt. (O) | Covered (C) NotCov. (U) | Additional Information Required |
| 18 | Post | E | 2320 | Deferred Credits | F | | C/U | |
| 18 | Post | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | F | | C | |
| 18 | Post | E | 2940 | Capital Lease Liability | F | | C/U | |
| 18 | Post | E | 2950 | Liability for Subsidy Related to Undisbursed Loans | F* | | C | |
| 18 | Post | E | 2970 | Resources Payable to Treasury | F* | | C | |
| 18 | Post | E | 2980 | Custodial Liability | F | | U | |
| 18 | Post | E | 2990 | Other Liabilities | F | | C/U | |
| **19 Total Intragovernmental Liabilities** | | | | CALC (16..18) | | | | |
| | | | | | | | | |
| **Liabilities With the Public** | | | | | | | | |
| | | | | | | | | |
| **20 Accounts Payable** | | | | | | | | |
| 20 | Post | E | 2110 | Accounts Payable | N | | C | |
| 20 | Post | E | 2120 | Disbursements in Transit | N | | C | |
| 20 | Post | E | 2140 | Accrued Interest Payable | N | | C | Related to accounts payable |
| 20 | Post | E | 2960 | Accounts Payable From Canceled Appropriations | N | | U | |
| | | | | | | | | |
| **21 Loan Guarantee Liability** | | | | | | | | |
| 21 | Post | E | 2180 | Loan Guarantee Liability | N* | | C | |
| | | | | | | | | |
| **22 Debt Held by the Public** | | | | | | | | |
| 22 | Post | E | 2140 | Accrued Interest Payable | N | | C/U | Related to debt |
| 22 | Post | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 22 | Post | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 22 | Post | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 22 | Post | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | |
| 22 | Post | E | 2540 | Participation Certificates | N | | C/U | |
| 22 | Post | E | 2590 | Other Debt | N | | C/U | |
| | | | | | | | | |
| **23 Federal Employee and Veterans' Benefits** | | | | | | | | |
| 23 | Post | E | 2610 | Actuarial Pension Liability | N* | | C/U | |
| 23 | Post | E | 2620 | Actuarial Health Insurance Liability | N* | | C/U | |
| 23 | Post | E | 2630 | Actuarial Life Insurance Liability | N* | | C/U | |
| 23 | Post | E | 2650 | Actuarial FECA Liability | N* | | C/U | |
| 23 | Post | E | 2690 | Other Actuarial Liabilities | N* | | C/U | |

**Balance Sheet for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attributes | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Federal/ NonFederal 1/ | Form and Content Notes | | |
| | | | | | | Entity (E) NonEnt. (O) | Covered (C) NotCov. (U) | Additional Information Required |
| **24 Environmental Cleanup and Disposal Costs** | | | | | | | | |
| 24 | Post | E | 2995 | Estimated Cleanup Cost Liability | N | | C/U | |
| **25 Benefits Due and Payable** | | | | | | | | |
| 25 | Post | E | 2160 | Entitlement Benefits Due and Payable | N* | | C/U | |
| **26 Other Liabilities With the Public** | | | | | | | | |
| 26 | Post | E | 2130 | Contract Holdbacks | N | | C | |
| 26 | Post | E | 2190 | Other Accrued Liabilities | N | | C/U | |
| 26 | Post | E | 2210 | Accrued Funded Payroll and Leave | N* | | C | |
| 26 | Post | E | 2211 | Withholdings Payable | N* | | C | |
| 26 | Post | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | | C | |
| 26 | Post | E | 2215 | Other Post-Employment Benefits Due and Payable | N | | C | |
| 26 | Post | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N* | | C | |
| 26 | Post | E | 2217 | Benefit Premiums Payable to Carriers | N* | | C | |
| 26 | Post | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N* | | C | |
| 26 | Post | E | 2220 | Unfunded Leave | N* | | U | |
| 26 | Post | E | 2290 | Other Unfunded Employment Related Liability | N | | U | |
| 26 | Post | E | 2310 | Advances From Others | N | | C | |
| 26 | Post | E | 2320 | Deferred Credits | N | | C/U | |
| 26 | Post | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | N | | C | |
| 26 | Post | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N* | | U | |
| 26 | Post | E | 2920 | Contingent Liabilities | N* | | C/U | |
| 26 | Post | E | 2940 | Capital Lease Liability | N | | C/U | |
| 26 | Post | E | 2980 | Custodial Liability | N | | U | |
| 26 | Post | E | 2990 | Other Liabilities | N | | C/U | |
| **27 Total Liabilities** | | | | CALC (19..26) | | | | |
| **28 Commitments and Contingencies** (Note 16) | | | | | | | | |
| **Net Position** | | | | | | | | |
| **29 Unexpended Appropriations** | | | | | | | | |
| 29 | Post | E | 3100 | Unexpended Appropriations - Cumulative | | | | |
| **30 Cumulative Results of Operations** | | | | | | | | |
| 30 | Post | E | 3310 | Cumulative Results of Operations | | | | |
| **31 Total Net Position** | | | | CALC (29+30) | | | | |
| **32 Total Liabilities/Net Position** | | | | CALC (27+31) | | | | |

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

* By definition, the USSGL account can only have this USSGL account attribute domain.

**Statement of Net Cost for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ 2/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust. | Additional Information Required |
| | | | | | | | | |
| **Program Costs:** | | | | | | | | |
| | | | | | | | | |
| **Program A:** | | | | | | | | |
| | | | | | | | | |
| **1 Intragovernmental Gross Costs** | | | | | | | | |
| 1 | Pre | E | 6100 | Operating Expenses/Program Costs | F | | | Production |
| 1 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F | | | Production |
| 1 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | Production |
| 1 | Pre | E | 6320 | Interest Expenses on Securities | F | | | Production |
| 1 | Pre | E | 6330 | Other Interest Expenses | F | | | Production |
| 1 | Pre | E | 6400 | Benefit Expense | F | | | Production, Nonproduction |
| 1 | Pre | E | 6720 | Bad Debt Expense | F | | | Production |
| 1 | Pre | E | 6730 | Imputed Costs | F | | | Production |
| 1 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F | | | Production |
| 1 | Pre | E | 6800 | Future Funded Expenses | F | | | Production, Nonproduction. Excludes non-recurring cleanup costs. |
| 1 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | Nonproduction |
| 1 | Pre | E | 6900 | Nonproduction Costs | F | | | Nonproduction. Report stewardship costs separately. |
| 1 | Pre | E | 7210 | Losses on Disposition of Assets - Other | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7211 | Losses on Disposition of Investments | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7280 | Unrealized Losses | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7290 | Other Losses | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7300 | Extraordinary Items | F | X | | Production, Nonproduction |
| 1 | Pre | E | 7500 | Distribution of Income - Dividend | F | X | | Production, Nonproduction |
| | | | | | | | | |
| **2 Less: Intragovernmental Earned Revenues** | | | | | | | | |
| 2 | Pre | E | 5100 | Revenue From Goods Sold | F | X* | | |
| 2 | Pre | E | 5109 | Contra Revenue for Goods Sold | F | X* | | |
| 2 | Pre | E | 5200 | Revenue From Services Provided | F | X* | | |
| 2 | Pre | E | 5209 | Contra Revenue for Services Provided | F | X* | | |
| 2 | Pre | E | 5310 | Interest Revenue - Other | F | X | A | |
| 2 | Pre | E | 5311 | Interest Revenue - Investments | F | X | A | |
| 2 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | X | A | |
| 2 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F | X | A | |
| 2 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | X | A | |

**Statement of Net Cost for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ 2/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust. | Additional Information Required |
| | | | | | | | | |
| 2 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F | X | A | |
| 2 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | X | A | |
| 2 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F | X | A | |
| 2 | Pre | E | 5400 | Benefit Program Revenue | F | X | | |
| 2 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F | X | | |
| 2 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | F | X* | | |
| 2 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | F | X* | | |
| 2 | Pre | E | 5900 | Other Revenue | F | X | | |
| 2 | Pre | E | 5909 | Contra Revenue for Other Revenue | F | X | | |
| 2 | Pre | E | 7110 | Gains on Disposition of Assets - Other | F | X | | Production, Nonproduction |
| 2 | Pre | E | 7111 | Gains on Disposition of Investments | F | X | | Production, Nonproduction |
| 2 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | X | | Production, Nonproduction |
| 2 | Pre | E | 7180 | Unrealized Gains | F | X | | Production, Nonproduction |
| 2 | Pre | E | 7190 | Other Gains | F | X | | Production, Nonproduction |
| | | | | | | | | |
| **3 Intragovernmental Net Costs** | | | | | | | | |
| 3 | | | CALC (1 - 2) | | | | | |
| | | | | | | | | |
| **4 Gross Costs With the Public** | | | | | | | | |
| 4 | Pre | E | 6100 | Operating Expenses/Program Costs | N | | | Production |
| 4 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | N | | | Production |
| 4 | Pre | E | 6199 | Adjustment to Subsidy Expense | N | | | Production |
| 4 | Pre | E | 6320 | Interest Expenses on Securities | N | | | Production |
| 4 | Pre | E | 6330 | Other Interest Expenses | N | | | Production |
| 4 | Pre | E | 6400 | Benefit Expense | N | | | Production, Nonproduction |
| 4 | Pre | E | 6500 | Cost of Goods Sold | N | | | Production |
| 4 | Pre | E | 6600 | Applied Overhead | N | | | Production |
| 4 | Pre | E | 6610 | Cost Capitalization Offset | N | | | Production |
| 4 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | N | | | Production |
| 4 | Pre | E | 6720 | Bad Debt Expense | N | | | Production |
| 4 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | N | | | Production |
| 4 | Pre | E | 6800 | Future Funded Expenses | N | | | Production, Nonproduction |
| 4 | Pre | E | 6900 | Nonproduction Costs | N | | | Nonproduction. Report stewardship costs separately. |
| 4 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7211 | Losses on Disposition of Investments | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7212 | Losses on Disposition of Borrowings | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7280 | Unrealized Losses | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7290 | Other Losses | N | X | | Production, Nonproduction |

**Statement of Net Cost for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ 2/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust. | Additional Information Required |
| | | | | | | | | |
| 4 | Pre | E | 7300 | Extraordinary Items | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7500 | Distribution of Income - Dividend | N | X | | Production, Nonproduction |
| 4 | Pre | E | 7600 | Changes in Actuarial Liability | N | | | Production, Nonproduction |
| | | | | | | | | |
| **5 Less: Earned Revenues From the Public** | | | | | | | | |
| 5 | Pre | E | 5100 | Revenue From Goods Sold | N | X* | | |
| 5 | Pre | E | 5109 | Contra Revenue for Goods Sold | N | X* | | |
| 5 | Pre | E | 5200 | Revenue From Services Provided | N | X* | | |
| 5 | Pre | E | 5209 | Contra Revenue for Services Provided | N | X* | | |
| 5 | Pre | E | 5310 | Interest Revenue - Other | N | X | A | |
| 5 | Pre | E | 5311 | Interest Revenue - Investments | N | X | A | |
| 5 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | X | A | |
| 5 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | A | |
| 5 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | A | |
| 5 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | N | X | A | |
| 5 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | N | X | A | |
| 5 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | N | X | A | |
| 5 | Pre | E | 5400 | Benefit Program Revenue | N | X | | |
| 5 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | N | X | | |
| 5 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | N | X* | | |
| 5 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X* | | |
| 5 | Pre | E | 5900 | Other Revenue | N | X | | |
| 5 | Pre | E | 5909 | Contra Revenue for Other Revenue | N | X | | |
| 5 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | X | | Production, Nonproduction |
| 5 | Pre | E | 7111 | Gains on Disposition of Investments | N | X | | Production, Nonproduction |
| 5 | Pre | E | 7112 | Gains on Disposition of Borrowings | N | X | | Production, Nonproduction |
| 5 | Pre | E | 7180 | Unrealized Gains | N | X | | Production, Nonproduction |
| 5 | Pre | E | 7190 | Other Gains | N | X | | Production, Nonproduction |
| | | | | | | | | |
| **6 Net Costs With the Public** | | | | | | | | |
| 6 | | | CALC (4 - 5) | | | | | |
| | | | | | | | | |
| **7 Total Net Costs** | | | | | | | | |
| 7 | | | CALC (3 + 6) | | | | | |

**Statement of Net Cost for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ 2/ NonFederal | Exchange/ Nonexch. | Cust/ Noncust. | Additional Information Required |
| | | | | | | | | |
| | | | | | | | | |
| **8 Costs Not Assigned to Programs** | | | | | | | | |
| 8 | Pre | E | 6400 | Benefit Expense | F/N | | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 6800 | Future Funded Expenses | F/N | | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 6900 | Nonproduction Costs | F/N | | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7211 | Losses on Disposition of Investments | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7280 | Unrealized Losses | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7290 | Other Losses | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7300 | Extraordinary Items | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7500 | Distribution of Income - Dividend | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 8 | Pre | E | 7600 | Changes in Actuarial Liability | N | | | Nonproduction. Cost not assigned to programs. |
| | | | | | | | | |
| **9 Less: Earned Revenues Not Attributed to Programs** | | | | | | | | |
| 9 | Pre | E | 5310 | Interest Revenue - Other | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5311 | Interest Revenue - Investments | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5900 | Other Revenue | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | F/N | X | | Exchange revenue not attributable to programs. |
| 9 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | X | | Nonproduction. Cost not assigned to programs. |
| 9 | Pre | E | 7111 | Gains on Disposition of Investments | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 9 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | X | | Nonproduction. Cost not assigned to programs. |
| 9 | Pre | E | 7180 | Unrealized Gains | F/N | X | | Nonproduction. Cost not assigned to programs. |
| 9 | Pre | E | 7190 | Other Gains | F/N | X | | Nonproduction. Cost not assigned to programs. |
| | | | | | | | | |
| **10 Net Cost of Operations** | | | | | | | | |
| 10 | | | CALC (7 + 8 - 9) | | | | | |

* By definition, the USSGL account can only have this USSGL account attribute domain.

**Footnotes:**

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

**Statement of Changes in Net Position for Fiscal 2005 Reporting**

| | | | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Adjusted Trial Balance | | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | | | | | | | | |
| | | **1** | **Beginning Balances** | | | | | | |
| | X | 1 | Pre | B | 3100 | Unexpended Appropriations - Cumulative | | | |
| X | | 1 | Pre | B | 3310 | Cumulative Results of Operations | | | |
| | | | | | | | | | |
| | | **2** | **Prior-Period Adjustments (+/-)** | | | | | | |
| | X | 2 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | | |
| | | 2 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | | | |
| X | | 2 | Pre | E | 7401 | Prior-Period Adjustments - Restated | | | |
| | X | 2 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| X | | 2 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| X | | 2 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | |
| | | | | | | | | | |
| | | **3** | **Beginning Balances, As Adjusted** | | | | | | |
| X | X | 3 | | | CALC (1..2) | | | | |
| | | | | | | | | | |
| | | ***Budgetary Financing Sources:*** | | | | | | | |
| | | | | | | | | | |
| | | **4** | **Appropriations Received** | | | | | | |
| | X | 4 | | E | 3101 | Unexpended Appropriations - Appropriations Received | | | Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. |
| | | | | | | | | | |
| | | **5** | **Appropriations Transferred-In/Out (+/-)** | | | | | | |
| | X | 5 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | | | Debit - Decreases/Credit - Increases |
| | X | 5 | Pre | E | 3103 | Unexpended Appropriations - Transfers-Out | | | Debit - Decreases/Credit - Increases |
| | | | | | | | | | |
| | | **6** | **Other Adjustments (Rescissions, etc.) (+/-)** | | | | | | |
| | X | 6 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | | | Debit - Decreases/Credit - Increases |
| X | | 6 | Pre | E | 5790 | Other Financing Sources | | | Relating to adjustments. Debit - Decreases /Credit - Increases |

**Statement of Changes in Net Position for Fiscal 2005 Reporting**

| | | | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Adjusted Trial Balance | | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | | | | | | | | |
| | | **7** | **Appropriations Used** | | | | | | |
| | X | 7 | Pre | E | 3107 | Unexpended Appropriations - Used | | | Debit - Decreases/Credit - Increases |
| X | | 7 | Pre | E | 5700 | Expended Appropriations | | | Debit - Decreases/Credit - Increases |
| | | | | | | | | | |
| | | **8** | **Nonexchange Revenue** | | | | | | |
| X | | 8 | Pre | E | 5310 | Interest Revenue - Other | T | A | |
| X | | 8 | Pre | E | 5311 | Interest Revenue - Investments | T | A | |
| X | | 8 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | T | A | |
| X | | 8 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | T | A | |
| X | | 8 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | T | A | |
| X | | 8 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | T | A | |
| X | | 8 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | T | A | |
| X | | 8 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | T | A | |
| X | | 8 | Pre | E | 5400 | Benefit Program Revenue | T | | |
| X | | 8 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | T | | |
| X | | 8 | Pre | E | 5800 | Tax Revenue Collected | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5809 | Contra Revenue for Taxes | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5890 | Tax Revenue Refunds | T* | A | Reported by recipient/noncust. Entity only |
| X | | 8 | Pre | E | 5900 | Other Revenue | T | A | |
| X | | 8 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | A | |
| | | | | | | | | | |
| | | **9** | **Donations and Forfeitures of Cash and Cash Equivalents** | | | | | | |
| X | | 9 | Pre | E | 5600 | Donated Revenue - Financial Resources | T* | | |
| X | | 9 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | T* | | |
| X | | 9 | Pre | E | 5900 | Other Revenue | T | | Budgetary. Related to forfeitures of cash and cash equivalents. |
| X | | 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | Budgetary. Related to forfeitures of cash and cash equivalents. |

**Statement of Changes in Net Position for Fiscal 2005 Reporting**

| | | | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Adjusted Trial Balance | | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | | | | | | | | |
| | | **10** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | |
| X | | 10 | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | | | |
| X | | 10 | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | | | |
| X | | 10 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | |
| | | | | | | | | | |
| X | | 10 | Pre | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | | | |
| X | | 10 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | | | |
| X | | 10 | Pre | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | | | |
| | | | | | | | | | |
| | | **11** | **Other Budgetary Financing Sources (+/-)** | | | | | | |
| X | | 11 | Pre | E | 5790 | Other Financing Sources | | | Budgetary |
| X | | 11 | Pre | E | 7110 | Gains on Disposition of Assets - Other | T | | Budgetary |
| X | | 11 | Pre | E | 7111 | Gains on Disposition of Investments | T | | Budgetary |
| X | | 11 | Pre | E | 7112 | Gains on Disposition of Borrowings | T | | Budgetary |
| X | | 11 | Pre | E | 7180 | Unrealized Gains | T | | Budgetary |
| X | | 11 | Pre | E | 7190 | Other Gains | T | | Budgetary |
| X | | 11 | Pre | E | 7210 | Losses on Disposition of Assets - Other | T | | Budgetary |
| X | | 11 | Pre | E | 7211 | Losses on Disposition of Investments | T | | Budgetary |
| X | | 11 | Pre | E | 7212 | Losses on Disposition of Borrowings | T | | Budgetary |
| X | | 11 | Pre | E | 7280 | Unrealized Losses | T | | Budgetary |
| X | | 11 | Pre | E | 7290 | Other Losses | T | | Budgetary |
| X | | 11 | Pre | E | 7500 | Distribution of Income - Dividend | T | | Budgetary |
| | | | | | | | | | |
| | | ***Other Financing Sources:*** | | | | | | | |
| | | | | | | | | | |
| | | **12** | **Donations and Forfeitures of Property** | | | | | | |
| X | | 12 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | T* | | |
| X | | 12 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | T* | | |
| X | | 12 | Pre | E | 5900 | Other Revenue | T | | No budgetary impact. Related to forfeitures of properties. |
| X | | 12 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | No budgetary impact. Related to forfeitures of properties. |

**Statement of Changes in Net Position for Fiscal 2005 Reporting**

| | | | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Adjusted Trial Balance | | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | | | | | | | | |
| | | **13** | **Transfers-In/Out Without Reimbursement (+/-)** | | | | | | |
| X | | 13 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | | | |
| X | | 13 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| | | | | | | | | | |
| | | **14** | **Imputed Financing From Costs Absorbed by Others** | | | | | | |
| X | | 14 | Pre | E | 5780 | Imputed Financing Sources | | | |
| | | | | | | | | | |
| | | **15** | **Other (+/-)** | | | | | | |
| X | | 15 | Pre | E | 5790 | Other Financing Sources | | | No budgetary impact. |
| X | | 15 | Pre | E | 5799 | Adjustment of Appropriations Used | | | No budgetary impact. |
| X | | 15 | Pre | E | 5900 | Other Revenue | T | | Portion associated with nonexchange revenue. Nonbudgetary |
| X | | 15 | Pre | E | 5909 | Contra Revenue for Other Revenue | T | | Portion associated with nonexchange revenue. Nonbudgetary |
| X | | 15 | Pre | E | 7110 | Gains on Disposition of Assets - Other | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7111 | Gains on Disposition of Investments | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7112 | Gains on Disposition of Borrowings | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7180 | Unrealized Gains | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7190 | Other Gains | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7210 | Losses on Disposition of Assets - Other | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7211 | Losses on Disposition of Investments | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7212 | Losses on Disposition of Borrowings | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7280 | Unrealized Losses | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7290 | Other Losses | T | | No budgetary impact. |
| X | | 15 | Pre | E | 7500 | Distribution of Income - Dividend | T | | No budgetary impact. |
| | | | | | | | | | |
| | | **16** | **Total Financing Sources** | | | | | | |
| X | | 16 | | CALC (6..15) | | | | | |
| | X | 16 | | CALC (4..7) | | | | | |
| | | | | | | | | | |
| X | | **17** | **Net Cost of Operations (+/-)** | | | | | | |
| | | | | | | | | | |
| | | **18** | **Ending Balances** | | | | | | |
| X | | 18 | | CALC ((3+16) -17) | | | | | Should equal the ending amount reported as net position on the Balance Sheet. |
| | X | 18 | | CALC (3 + 16) | | | | | Should equal the ending amount reported as net position on the Balance Sheet. |

* By definition, the USSGL account can only have this USSGL attribute domain.

**Footnote:**

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| ***Resources Used to Finance Activities:*** | | | | | | | |
| | | | | | | | |
| **Budgetary Resources Obligated** | | | | | | | |
| | | | | | | | |
| **1** | **Obligations Incurred (Must = SBR line 8)** | | | | | | |
| 1 | Pre | E-B | 4801 | Undelivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E-B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 1 | Pre | E | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 1 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4902 | Delivered Orders - Obligations, Paid | | | |
| 1 | Pre | E-B | 4908 | Authority Outlayed Not Yet Disbursed | | | |
| 1 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | |
| | | | | | | | |
| | | | | | | | |
| **2** | **Less: Spending Authority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2** | | | | | | |
| 2 | Pre | E | 4212 | Liquidation of Deficiency - Offsetting Collections | | | |
| 2 | Pre | E-B | 4221 | Unfilled Customer Orders Without Advance | | | Obligated amounts only for final in year of expiration. (Decreases)/Increases |
| 2 | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | | | Obligated amounts only for final in year of expiration. (Decreases)/Increases |
| 2 | Pre | E-B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | | |
| 2 | Pre | E-B | 4251 | Reimbursements and Other Income Earned - Receivable | | | |
| 2 | Pre | E | 4252 | Reimbursements and Other Income Earned - Collected | | | |
| 2 | Pre | E | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | | |
| 2 | Pre | E | 4260 | Actual Collections of "governmental-type" Fees | | | |
| 2 | Pre | E | 4261 | Actual Collections of Business-Type Fees | | | |
| 2 | Pre | E | 4262 | Actual Collections of Loan Principal | | | |
| 2 | Pre | E | 4263 | Actual Collections of Loan Interest | | | |
| 2 | Pre | E | 4264 | Actual Collections of Rent | | | |
| 2 | Pre | E | 4265 | Actual Collections From Sale of Foreclosed Property | | | |
| 2 | Pre | E | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | | |
| 2 | Pre | E | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | | |
| 2 | Pre | E | 4271 | Actual Program Fund Subsidy Collected | | | |
| 2 | Pre | E | 4273 | Interest Collected From Treasury | | | |
| 2 | Pre | E | 4275 | Actual Collections From Liquidating Fund | | | |
| 2 | Pre | E | 4276 | Actual Collections From Financing Fund | | | |
| 2 | Pre | E | 4277 | Other Actual Collections - Federal | | | |
| 2 | Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable | | | |
| 2 | Pre | E-B | 4283 | Interest Receivable From Treasury | | | |
| 2 | Pre | E-B | 4285 | Receivable From the Liquidating Fund | | | |
| 2 | Pre | E-B | 4286 | Receivable From the Financing Fund | | | |
| 2 | Pre | E-B | 4287 | Other Federal Receivables | | | |

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| 2 | Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | | |
| 2 | Pre | E | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | | |
| 2 | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | |
| 2 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | |
| | | | | | | | |
| | | | | | | | |
| **3** | **Obligations Net of Offsetting Collections and Recoveries** | | | | | | |
| 3 | | | CALC (1 - 2 ) | | | | |
| | | | | | | | |
| | | | | | | | |
| **4** | **Less: Distributed Offsetting Receipts (Must = SBR line 16)** | | | | | | **Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.** |
| 4 | Pre | E | 5100 | Revenue From Goods Sold | | | |
| 4 | Pre | E | 5109 | Contra Revenue for Goods Sold | | | |
| 4 | Pre | E | 5200 | Revenue From Services Provided | | | |
| 4 | Pre | E | 5209 | Contra Revenue for Services Provided | | | |
| 4 | Pre | E | 5310 | Interest Revenue - Other | | | |
| 4 | Pre | E | 5311 | Interest Revenue - Investments | | | |
| 4 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | | |
| 4 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | | |
| 4 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | | |
| 4 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | | | |
| 4 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | | | |
| 4 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | | |
| 4 | Pre | E | 5400 | Benefit Program Revenue | | | |
| 4 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | | |
| 4 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | | | |
| 4 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | | |
| 4 | Pre | E | 5600 | Donated Revenue - Financial Resources | | | |
| 4 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | | | |
| 4 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | |
| 4 | Pre | E | 5800 | Tax Revenue Collected | | | |
| 4 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | | | |
| 4 | Pre | E | 5809 | Contra Revenue for Taxes | | | |
| 4 | Pre | E | 5890 | Tax Revenue Refunds | | | |
| 4 | Pre | E | 5900 | Other Revenue | | | |
| 4 | Pre | E | 5909 | Contra Revenue for Other Revenue | | | |

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| **5** | **Net Obligations** | | | | | | |
| 5 | | | CALC (3 - 4) | | | | |
| | | | | | | | |
| **Other Resources** | | | | | | | |
| | | | | | | | |
| **6** | **Donations and Forfeitures of Property (Must = CNP line 12)** | | | | | | |
| 6 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | | | |
| 6 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | | | |
| 6 | Pre | E | 5900 | Other Revenue | | | No budgetary impact. Related to forfeitures of properties. |
| 6 | Pre | E | 5909 | Contra Revenue for Other Revenue | | | No budgetary impact. Related to forfeitures of properties. |
| | | | | | | | |
| | | | | | | | |
| **7** | **Transfers In/Out Without Reimbursement (+/-) (Must = CNP line 13)** | | | | | | |
| 7 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | | | |
| 7 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| | | | | | | | |
| | | | | | | | |
| **8** | **Imputed Financing From Costs Absorbed by Others (Must = CNP line 14)** | | | | | | |
| 8 | Pre | E | 5780 | Imputed Financing Sources | | | |
| | | | | | | | |
| | | | | | | | |
| **9** | **Other Resources (+/-) (Must = CNP line 15)** | | | | | | |
| 9 | Pre | E | 5790 | Other Financing Sources | | | No budgetary impact |
| 9 | Pre | E | 5799 | Adjustment of Appropriations Used | | | |
| 9 | Pre | E | 5900 | Other Revenue | | T | No budgetary impact. |
| 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | | T | No budgetary impact. |
| 9 | Pre | E | 7110 | Gains on Disposition of Assets - Other | | T | No budgetary impact. |
| 9 | Pre | E | 7111 | Gains on Disposition of Investments | | T | No budgetary impact. |
| 9 | Pre | E | 7112 | Gains on Disposition of Borrowings | | T | No budgetary impact. |
| 9 | Pre | E | 7180 | Unrealized Gains | | T | No budgetary impact. |
| 9 | Pre | E | 7190 | Other Gains | | T | No budgetary impact. |
| 9 | Pre | E | 7210 | Losses on Disposition of Assets - Other | | T | No budgetary impact. |
| 9 | Pre | E | 7211 | Losses on Disposition of Investments | | T | No budgetary impact. |
| 9 | Pre | E | 7212 | Losses on Disposition of Borrowings | | T | No budgetary impact. |
| 9 | Pre | E | 7280 | Unrealized Losses | | T | No budgetary impact. |
| 9 | Pre | E | 7290 | Other Losses | | T | No budgetary impact. |
| 9 | Pre | E | 7500 | Distribution of Income - Dividend | | T | No budgetary impact. |
| | | | | | | | |
| | | | | | | | |
| **10** | **Net Other Resources Used to Finance Activities** | | | | | | |
| | | | CALC (6...9) | | | | |
| | | | | | | | |

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| ***11*** | ***Total Resources Used to Finance Activities*** | | | | | | |
| | | | CALC (5+10) | | | | |
| ***Resources Used to Finance Items Not Part of the Net Cost of Operations*** | | | | | | | |
| **12** | **Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided** | | | | | | |
| 12 | Pre | E-B | 4221 | Unfilled Customer Orders Without Advance | | | |
| 12 | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | | | |
| 12 | Pre | E-B | 4801 | Undelivered Orders - Obligations, Unpaid | | | Net (Increases)/Decreases |
| 12 | Pre | E-B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | Net (Increases)/Decreases |
| 12 | Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | | |
| 12 | Pre | E | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | | |
| 12 | Pre | E | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | | |
| 12 | Pre | E | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| | | | | | | | |
| | | | | | | | |
| **13** | **Resources That Fund Expenses Recognized in Prior Periods** | | | | | | |
| | | | | | | | |
| 13* | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | | | Net debit balance for vendor overpayments collected. |
| | | | | | | | |
| 13^ | Pre | E-B | 2160 | Entitlement Benefits Due and Payable | | | If net decrease |
| 13^ | Pre | E-B | 2170 | Subsidy Payable to the Financing Account | | | Credit reform, if net decrease |
| 13^ | Pre | E-B | 2190 | Other Accrued Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2220 | Unfunded Leave | | | If net decrease |
| 13^ | Pre | E-B | 2225 | Unfunded FECA Liability | | | If net decrease |
| 13^ | Pre | E-B | 2290 | Other Unfunded Employment Related Liability | | | If net decrease |
| 13^ | Pre | E-B | 2610 | Actuarial Pension Liability | | | If net decrease |
| 13^ | Pre | E-B | 2620 | Actuarial Health Insurance Liability | | | If net decrease |
| 13^ | Pre | E-B | 2630 | Actuarial Life Insurance Liability | | | If net decrease |
| 13^ | Pre | E-B | 2650 | Actuarial FECA Liability | | | If net decrease |
| 13^ | Pre | E-B | 2690 | Other Actuarial Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2920 | Contingent Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2940 | Capital Lease Liability | | | If net decrease. Related to payment made prior to fiscal 1991. |
| 13^ | Pre | E-B | 2960 | Accounts Payable From Canceled Appropriations | | | If net decrease |
| 13^ | Pre | E-B | 2990 | Other Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2995 | Estimated Cleanup Cost Liability | | | If net decrease |
| | **-OR-** | | | | | | |
| 13* | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments collected. |
| | | | | | | | |
| 13^ | Pre | E | 6800 | Future Funded Expenses | | | Credit account balance. See line 19 - 21 or 23 for debit balance. |

**Statement of Financing for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 13^ | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | | | Credit account balance. See line 23 for debit balance. |
| 13^ | Pre | E | 7600 | Changes in Actuarial Liability | | | Credit account balance. See line 23 for debit balance. |
| | **13* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.** | | | | | | |
| | **13^ Comment: If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.** | | | | | | |
| **14** | **Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations** | | | | | | |
| **14A** | **Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy** | | | | | | |
| 14A | Pre | E | 4260 | Actual Collections of "governmental-type" Fees | | | Credit reform financing funds only. |
| 14A | Pre | E | 4261 | Actual Collections of Business-Type Fees | | | Credit reform financing funds only |
| 14A | Pre | E | 4262 | Actual Collections of Loan Principal | | | Credit reform financing funds only |
| 14A | Pre | E | 4263 | Actual Collections of Loan Interest | | | Credit reform financing funds only |
| 14A | Pre | E | 4264 | Actual Collections of Rent | | | Credit reform financing funds only |
| 14A | Pre | E | 4265 | Actual Collections From Sale of Foreclosed Property | | | Credit reform financing funds only |
| 14A | Pre | E | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | | Credit reform financing funds only |
| 14A | Pre | E | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | | Credit reform financing funds only |
| 14A | Pre | E | 4271 | Actual Program Fund Subsidy Collected | | | Credit reform financing funds only |
| 14A | Pre | E | 4273 | Interest Collected From Treasury | | | Credit reform financing funds only |
| 14A | Pre | E | 4275 | Actual Collections From Liquidating Fund | | | Credit reform financing funds only |
| 14A | Pre | E | 4277 | Other Actual Collections - Federal | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4285 | Receivable From the Liquidating Fund | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4286 | Receivable From the Financing Fund | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4287 | Other Federal Receivables | | | Credit reform financing funds only |
| **14B** | **Other** | | | | | | **Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.** |
| 14B | Pre | E | 5310 | Interest Revenue - Other | | T | |
| 14B | Pre | E | 5311 | Interest Revenue - Investments | | T | |
| 14B | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | T | |

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| 14B | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | T | |
| 14B | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | T | |
| 14B | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | | T | |
| 14B | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | | T | |
| 14B | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | T | |
| 14B | Pre | E | 5400 | Benefit Program Revenue | | T | |
| 14B | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | T | |
| 14B | Pre | E | 5600 | Donated Revenue - Financial Resources | | T* | |
| 14B | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | | T* | |
| 14B | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | T* | |
| 14B | Pre | E | 5800 | Tax Revenue Collected | | T* | |
| 14B | Pre | E | 5801 | Tax Revenue Accrual Adjustment | | T* | |
| 14B | Pre | E | 5809 | Contra Revenue for Taxes | | T* | |
| 14B | Pre | E | 5890 | Tax Revenue Refunds | | T* | |
| 14B | Pre | E | 5900 | Other Revenue | | T | |
| 14B | Pre | E | 5909 | Contra Revenue for Other Revenue | | T | |
| | | | | | | | |
| | | | | | | | |
| **15** | **Resources That Finance the Acquisition of Assets** | | | | | | |
| 15 | Pre | E | 8802 | Purchases of Capitalized Assets | | | |
| | | | | | | | |
| 15 | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments related to capitalized assets. |
| 15 | Pre | E-B | 1350 | Loans Receivable | | | Noncredit reform - Purchase amount only |
| 15 | Pre | E-B | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | | |
| 15 | Pre | E-B | 1690 | Other Investments | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4902 | Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| **-OR-** | | | | | | | |
| 15 | Pre | E-B | 1511 | Operating Materials and Supplies Held for Use | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1521 | Inventory Purchased for Resale | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1522 | Inventory Held in Reserve for Future Sale | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1523 | Inventory Held for Repair | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | | Current-year purchase amount only |

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| 15 | Pre | E-B | 1525 | Inventory - Raw Materials | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1526 | Inventory - Work-in-Process | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1527 | Inventory - Finished Goods | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1529 | Inventory - Allowance | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1569 | Commodities - Allowance | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1571 | Stockpile Materials Held in Reserve | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1572 | Stockpile Materials Held for Sale | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1591 | Other Related Property | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1599 | Other Related Property - Allowance | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1711 | Land and Land Rights | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1712 | Improvements to Land | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1719 | Accumulated Depreciation on Improvements to Land | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1720 | Construction-in-Progress | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1730 | Buildings, Improvements, and Renovations | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | | | Purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1740 | Other Structures and Facilities | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1749 | Accumulated Depreciation on Other Structures and Facilities | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1750 | Equipment | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1759 | Accumulated Depreciation on Equipment | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1810 | Assets Under Capital Lease | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1819 | Accumulated Depreciation on Assets Under Capital Lease | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1820 | Leasehold Improvements | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1829 | Accumulated Amortization on Leasehold Improvements | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1830 | Internal-Use Software | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1832 | Internal-Use Software in Development | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1839 | Accumulated Amortization on Internal-Use Software | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1840 | Other Natural Resources | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1849 | Allowance for Depletion | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1890 | Other General Property, Plant, and Equipment | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1990 | Other Assets | | | Current-year purchase amount only |
| | | | | | | | |
| 15 | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments related to capitalized assets. |

**Statement of Financing for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 15 | Pre | E-B | 1350 | Loans Receivable | | | Noncredit reform - Purchase amount only |
| 15 | Pre | E-B | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 1690 | Other Investments | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4902 | Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |

**Comment: If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).**

**Note: Other asset transactions that have yet to be identified may affect this line.**

**Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.**

**Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified also may affect this line.**

**Comment: Transactions for non-Government securities have not been completed. Changes to line 15 may be necessary once the transactions are completed.**

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| **16** | **Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations** | | | | | | |
| 16 | Pre | E | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | | |
| 16 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | | | |
| 16 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| 16 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | Adjustment for trust fund outlays that do not affect net cost. |
| 16 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | | | |
| 16 | Pre | E | 5790 | Other Financing Sources | | | |
| 16 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | Budgetary impact only |
| 16 | Pre | E | 7401 | Prior-Period Adjustments - Restated | | | Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario. |
| | | | | | | | |
| | **Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL** | | | | | | |
| | **account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.** | | | | | | |
| | | | | | | | |
| ***17*** | ***Total Resources Used to Finance Items Not Part of the Net Cost of Operations*** | | | | | | |
| | | | CALC (12...16) | | | | |
| | | | | | | | |
| | | | | | | | |
| ***18*** | ***Total Resources Used to Finance the Net Cost of Operations*** | | | | | | |
| | | | CALC (11-17) | | | | |
| | | | | | | | |
| | | | | | | | |
| ***Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:*** | | | | | | | |
| | | | | | | | |
| **Components Requiring or Generating Resources in Future Periods:** | | | | | | | |
| | | | | | | | |
| **19** | **Increase in Annual Leave Liability** | | | | | | |
| 19* | Pre | E-B | 2220 | Unfunded Leave | | | If net increase |
| | **-OR-** | | | | | | |
| 19* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability. |
| | | | | | | | |
| | | | | | | | |
| **20** | **Increase in Environmental and Disposal Liability** | | | | | | |
| 20* | Pre | E-B | 2995 | Estimated Cleanup Cost Liability | | | If net increase |
| | **-OR-** | | | | | | |
| 20* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability. |
| | | | | | | | |

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| **21** | **Upward/Downward Reestimates of Credit Subsidy Expense (+/-)** | | | | | | |
| 21* | Pre | E | 6199 | Adjustment to Subsidy Expense | | | Credit reform. Downward subsidy reestimate |
| 21* | Pre | E | 6800 | Future Funded Expenses | | | Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance. |
| | **-OR-** | | | | | | |
| 21* | Pre | E-B | 2110 | Accounts Payable | | | Credit reform. Downward subsidy reestimate. Financing funds only. |
| 21* | Pre | E-B | 2170 | Subsidy Payable to the Financing Account | | | Credit reform. Upward subsidy reestimate. |
| | | | | | | | |
| **22** | **Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)** | | | | | | |
| 22 | Pre | E-B | 1310 | Accounts Receivable | | X | (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. |
| 22 | Pre | E-B | 1319 | Allowance for Loss on Accounts Receivable | | X | (Increases) Excludes accounts receivable related to vendor overpayments related to line 13. |
| 22 | Pre | E-B | 1340 | Interest Receivable | | X | (Increases) Excludes credit reform financing. |
| 22 | Pre | E-B | 1349 | Allowance for Loss on Interest Receivable | | X | |
| | | | | | | | |
| | | | | | | | |
| **23** | **Other (+/-)** | | | | | | |
| 23* | Pre | E-B | 2160 | Entitlement Benefits Due and Payable | | | If net increase, unfunded |
| 23* | Pre | E-B | 2190 | Other Accrued Liabilities | | | If net increase, unfunded |
| 23* | Pre | E-B | 2225 | Unfunded FECA Liability | | | If net increase |
| 23* | Pre | E-B | 2290 | Other Unfunded Employment Related Liability | | | If net increase |
| 23* | Pre | E-B | 2610 | Actuarial Pension Liability | | | If net increase |
| 23* | Pre | E-B | 2620 | Actuarial Health Insurance Liability | | | If net increase |
| 23* | Pre | E-B | 2630 | Actuarial Life Insurance Liability | | | If net increase |
| 23* | Pre | E-B | 2650 | Actuarial FECA Liability | | | If net increase |
| 23* | Pre | E-B | 2690 | Other Actuarial Liabilities | | | If net increase |
| 23* | Pre | E-B | 2920 | Contingent Liabilities | | | If net increase |
| 23* | Pre | E-B | 2940 | Capital Lease Liability | | | If net increase. Related to a payment made prior to fiscal 1991. |
| 23* | Pre | E-B | 2960 | Accounts Payable From Canceled Appropriations | | | If net increase |
| 23* | Pre | E-B | 2990 | Other Liabilities | | | If net increase |
| 23* | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | Use if related to an increase in a liability reported in Section 4. |
| | **-OR-** | | | | | | |
| 23* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. |
| 23* | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | | | Debit account balance. See line 13 for credit balance. |
| | | | | | | | |
| | | | | | | | |

**Statement of Financing for Fiscal 2005 Reporting**

| | | | | | USSGL Account Attributes/1 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Adjusted Trial Balance | | |
| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| | 19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if | | | | | | |
| | a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," | | | | | | |
| | and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year | | | | | | |
| | Budget Authority (Unobligated)." | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **24** | **Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods** | | | | | | |
| 24 | | | CALC (19…23) | | | | |
| | | | | | | | |
| **Components Not Requiring or Generating Resources:** | | | | | | | |
| | | | | | | | |
| **25** | **Depreciation and Amortization** | | | | | | |
| 25 | Pre | E-B | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | | X | |
| 25 | Pre | E-B | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | | X | |
| 25 | Pre | E-B | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | | X | |
| 25 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | | | |
| | | | | | | | |
| | | | | | | | |
| **26** | **Revaluation of Assets or Liabilities (+/-)** | | | | | | |
| 26 | Pre | E | 7110 | Gains on Disposition of Assets - Other | | | Include if a budgetary resource is NOT recognized upon sale or disposition of assets. |
| 26 | Pre | E | 7111 | Gains on Disposition of Investments | | | |
| 26 | Pre | E | 7112 | Gains on Disposition of Borrowings | | | |
| 26 | Pre | E | 7180 | Unrealized Gains | | | |
| 26 | Pre | E | 7190 | Other Gains | | | |
| 26 | Pre | E | 7210 | Losses on Disposition of Assets - Other | | | |
| 26 | Pre | E | 7211 | Losses on Disposition of Investments | | | |
| 26 | Pre | E | 7212 | Losses on Disposition of Borrowings | | | |
| 26 | Pre | E | 7280 | Unrealized Losses | | | |
| 26 | Pre | E | 7290 | Other Losses | | | |
| | | | | | | | |
| | | | | | | | |
| **27** | **Other (+/-)** | | | | | | |
| 27 | Pre | E | 5311 | Interest Revenue - Investments | | X | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | X | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5400 | Benefit Program Revenue | | X | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |

**Statement of Financing for Fiscal 2005 Reporting**

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Federal/ NonFed. | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 27 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | X | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | | | |
| 27 | Pre | E | 6720 | Bad Debt Expense | | | Related to uncollectible noncredit reform receivables. |
| 27 | Pre | E | 6500 | Cost of Goods Sold | | | |
| 27* | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | | | Net credit balance for vendor overpayments receivable; debit balance for other activity. |
| | | | | | | | |
| | | | | | | | |
| | **27* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.** | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **28** | **Total Components of Net Cost of Operations That Will Not Require or Generate Resources** | | | | | | |
| | | | CALC (25...27) | | | | |
| | | | | | | | |
| | | | | | | | |
| ***29*** | ***Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period*** | | | | | | |
| | | | CALC(24 + 28) | | | | |
| | | | | | | | |
| | | | | | | | |
| ***30*** | ***Net Cost of Operations*** | | | | | | |
| | | | CALC (18 + 29) | | | | |

**IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.**

* By definition, the USSGL account can only have this attribute domain.

**Footnote:**
1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line.
Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

Statement of Custodial Activity for Fiscal 2005 Reporting

| | | | | USSGL Account Attributes/1 Adjusted Trial Balance | |
|---|---|---|---|---|---|
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | Additional Information Required |
| | | | | | |
| Revenue Activity: | | | | | |
| | | | | | |
| Sources of Cash Collections: | | | | | |
| | | | | | |
| 1 | Individual Income and FICA/SECA Taxes | | | | |
| 1 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 2 | Corporate Income Taxes | | | | |
| 2 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 3 | Excise Taxes | | | | |
| 3 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 4 | Estate and Gift Taxes | | | | |
| 4 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 5 | Federal Unemployment Taxes | | | | |
| 5 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 6 | Custom Duties | | | | |
| 6 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 7 | Miscellaneous | | | | |
| 7 | E | 5800 | Tax Revenue Collected | S | |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | S | |

**Statement of Custodial Activity for Fiscal 2005 Reporting**

| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Cust./ Noncust. | Additional Information Required |
|---|---|---|---|---|---|
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | S | |
| 7 | E-B | 1340 | Interest Receivable | S | Related to interest revenue. (Increase)/Decrease |
| 7 | E-B | 1349 | Allowance for Loss on Interest Receivable | S | Related to interest revenue. (Increase)/Decrease |
| 7 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | S | |
| 7 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | S | |
| 7 | E-B | 1360 | Penalties, Fines, and Administrative Fees Receivable | S | (Increase)/Decrease |
| 7 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | S | (Increase)/Decrease |
| 7 | E | 5600 | Donated Revenue - Financial Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | S | |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | S | |
| 7 | E-B | 1310 | Accounts Receivable | S | Related to other revenue. (Increase)/Decrease |
| 7 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | Related to other revenue. (Increase)/Decrease |
| | | | | | |
| **8** | **Total Cash Collections** | | | | |
| 8 | | CALC | (1 . . . 7) | | |
| | | | | | |
| **9** | **Accrual Adjustments** | | | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | |

**Statement of Custodial Activity for Fiscal 2005 Reporting**

| | | | | USSGL Account Attributes/1 Adjusted Trial Balance | |
|---|---|---|---|---|---|
| **Line No.** | **Trial Bal.** | **Acct. No.** | **USSGL Account Title** | **Cust./ Noncust.** | **Additional Information Required** |
| 9 | E-B | 1340 | Interest Receivable | S | |
| 9 | E-B | 1349 | Allowance for Loss on Interest Receivable | S | |
| 9 | E-B | 1360 | Penalties, Fines, and Administrative Fees Receivable | S | |
| 9 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | S | |
| 9 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| 9 | E-B | 5801 | Tax Revenue Accrual Adjustment | S | |
| 9 | E-B | 5809 | Contra Revenue for Taxes | S | |
| | | | | | |
| **10** | **Total Custodial Revenue** | | | S | |
| 10 | | CALC | (8 + 9) | | |
| | | | | | |
| | | | | | |
| **Disposition of Collections:** | | | | | |
| **11** | **Transferred to Others (by Recipient):** | | | | |
| 11 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunds. |
| 11* | | 2980 | Custodial Liability | S* | Cash collections only - from debits to 2980. |
| 11 | E | 5890 | Tax Revenue Refunds | S | |
| 11 | E | 5990 | Collections for Others | S* | |
| 11 | E | 6330 | Other Interest Expenses | S | |
| | | | | | |
| ***Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.** | | | | | |
| | | | | | |
| **12** | **(Increase)/Decrease in Amount Yet To Be Transferred (+/-)** | | | | |
| 12 | E | 5991 | Accrued Collections for Others | S* | |
| *"Optional Method"* | | | | | |
| 12 | E-B | 2980 | Custodial Liability | S* | Amount yet to be collected. (Increase)/Decrease |

**Statement of Custodial Activity for Fiscal 2005 Reporting**

| | | | | USSGL Account Attributes/1 | |
|---|---|---|---|---|---|
| | | | | Adjusted Trial Balance | |
| **Line No.** | **Trial Bal.** | **Acct. No.** | **USSGL Account Title** | **Cust./ Noncust.** | **Additional Information Required** |
| | | | | | |
| **13** | **Refunds and Other Payments** | | | | |
| 13 | E | 5890 | Tax Revenue Refunds | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| | | | | | |
| **14** | **Retained by the Reporting Entity** | | | | |
| 14 | | CALC | (10 - 11 - 12 - 13) | | |
| *If "Optional Method" is used* | | | | | |
| 14 | | CALC | (10 - 11 + 12 - 13) | | |
| | | | | | |
| **15** | **Net Custodial Activity** | | | | |
| 15 | | CALC | (10 - 11 - 12 - 13 -14) | | Must equal zero. |
| *If "Optional Method" is used* | | | | | |
| | | | | | |
| 15 | | CALC | (10 - 11 + 12 - 13 -14) | | Must equal zero. |
| | | | | | |
| **Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.) If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.)** | | | | | |

Footnotes:

1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

* By definition, the USSGL account can only have this USSGL acount attribute domain.

# U.S. Government Standard General Ledger

## SECTION VI. Crosswalks to the Closing Package

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current guidance from FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

**Fiscal 2004 Reporting:** **Page Number**

➢


- Reclassified Balance Sheet……. VI - 3
- Reclassified Statement of Net Cost…… VI - 11
- Reclassified Statement of Changes in Net Position…… VI - 19


**Fiscal 2005 Reporting:**

➢


- Reclassified Balance Sheet……. VI - 25
- Reclassified Statement of Net Cost…… VI - 33
- Reclassified Statement of Changes in Net Position…… VI - 41

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**Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **1** | **Assets** | | | | | |
| | | | | | | |
| **2** | **Non-Federal** | | | | | |
| | | | | | | |
| **2.1** | **Cash and Other Monetary Assets** | | | | | |
| 2.1 | Pre | E | 1110 | Undeposited Collections | N | |
| 2.1 | Pre | E | 1120 | Imprest Funds | N | |
| 2.1 | Pre | E | 1130 | Funds Held by the Public | N | |
| 2.1 | Pre | E | 1190 | Other Cash | N | |
| 2.1 | Pre | E | 1195 | Other Monetary Assets | N | |
| 2.1 | Pre | E | 1200 | Foreign Currency | N | |
| 2.1 | Pre | E | 1532 | Seized Cash Deposited | N | |
| 2.1 | Pre | E | 1531 | Seized Monetary Instruments | N | |
| | | | | | | |
| **2.2** | **Accounts Receivable, Net** | | | | | |
| 2.2 | Pre | E | 1310 | Accounts Receivable | N | |
| 2.2 | Pre | E | 1319 | Allowance for Loss on Accounts Receivable | N | |
| 2.2 | Pre | E | 1320 | Employment Benefit Contributions Receivable | N | |
| 2.2 | Pre | E | 1340 | Interest Receivable | N | Related to accounts receivable |
| 2.2 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to accounts receivable |
| 2.2 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | Related to accounts receivable |
| 2.2 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | Related to accounts receivable |
| | | | | | | |
| **2.3** | **Loans Receivable** | | | | | |
| 2.3 | Pre | E | 1340 | Interest Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1350 | Loans Receivable | N | |
| 2.3 | Pre | E | 1359 | Allowance for Loss on Loans Receivable | N | |
| 2.3 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1399 | Allowance for Subsidy | N | |
| 2.3 | Pre | E | 1551 | Foreclosed Property | N | |
| 2.3 | Pre | E | 1559 | Foreclosed Property - Allowance | N | |
| | | | | | | |
| **2.4** | **Taxes Receivable** | | | | | |
| 2.4 | Pre | E | 1325 | Taxes Receivable | N | |
| 2.4 | Pre | E | 1329 | Allowance for Loss on Taxes Receivable | N | |
| 2.4 | Pre | E | 1340 | Interest Receivable | N | Related to taxes receivable |
| 2.4 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to taxes receivable |
| 2.4 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | Related to taxes receivable |
| 2.4 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | Related to taxes receivable |
| | | | | | | |
| **2.5** | **Inventory and Related Property** | | | | | |
| 2.5 | Pre | E | 1511 | Operating Materials and Supplies Held for Use | N | |
| 2.5 | Pre | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | N | |
| 2.5 | Pre | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | N | |
| 2.5 | Pre | E | 1514 | Operating Materials and Supplies Held For Repair | N | |
| 2.5 | Pre | E | 1519 | Operating Materials and Supplies - Allowance | N | |
| 2.5 | Pre | E | 1521 | Inventory Purchased for Resale | N | |
| 2.5 | Pre | E | 1522 | Inventory Held in Reserve for Future Sale | N | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 2.5 | Pre | E | 1523 | Inventory Held for Repair | N | |
| 2.5 | Pre | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | N | |
| 2.5 | Pre | E | 1525 | Inventory - Raw Materials | N | |
| 2.5 | Pre | E | 1526 | Inventory - Work-in-Process | N | |
| 2.5 | Pre | E | 1527 | Inventory - Finished Goods | N | |
| 2.5 | Pre | E | 1529 | Inventory - Allowance | N | |
| 2.5 | Pre | E | 1541 | Forfeited Property Held for Sale | N | |
| 2.5 | Pre | E | 1542 | Forfeited Property Held for Donation or Use | N | |
| 2.5 | Pre | E | 1549 | Forfeited Property - Allowance | N | |
| 2.5 | Pre | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | N | |
| 2.5 | Pre | E | 1569 | Commodities - Allowance | N | |
| 2.5 | Pre | E | 1571 | Stockpile Materials Held in Reserve | N | |
| 2.5 | Pre | E | 1572 | Stockpile Materials Held for Sale | N | |
| 2.5 | Pre | E | 1591 | Other Related Property | N | |
| 2.5 | Pre | E | 1599 | Other Related Property - Allowance | N | |
| | | | | | | |
| **2.6** | **Property, Plant, and Equipment** | | | | | |
| 2.6 | Pre | E | 1711 | Land and Land Rights | N | |
| 2.6 | Pre | E | 1712 | Improvements to Land | N | |
| 2.6 | Pre | E | 1719 | Accumulated Depreciation on Improvements to Land | N | |
| 2.6 | Pre | E | 1720 | Construction-in-Progress | N | |
| 2.6 | Pre | E | 1730 | Buildings, Improvements, and Renovations | N | |
| 2.6 | Pre | E | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N | |
| 2.6 | Pre | E | 1740 | Other Structures and Facilities | N | |
| 2.6 | Pre | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N | |
| 2.6 | Pre | E | 1750 | Equipment | N | |
| 2.6 | Pre | E | 1759 | Accumulated Depreciation on Equipment | N | |
| 2.6 | Pre | E | 1810 | Assets Under Capital Lease | N | |
| 2.6 | Pre | E | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N | |
| 2.6 | Pre | E | 1820 | Leasehold Improvements | N | |
| 2.6 | Pre | E | 1829 | Accumulated Amortization on Leasehold Improvements | N | |
| 2.6 | Pre | E | 1830 | Internal-Use Software | N | |
| 2.6 | Pre | E | 1832 | Internal-Use Software in Development | N | |
| 2.6 | Pre | E | 1839 | Accumulated Amortization on Internal-Use Software | N | |
| 2.6 | Pre | E | 1840 | Other Natural Resources | N | |
| 2.6 | Pre | E | 1849 | Allowance for Depletion | N | |
| 2.6 | Pre | E | 1890 | Other General Property, Plant, and Equipment | N | |
| 2.6 | Pre | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N | |
| | | | | | | |
| **2.7** | **Other Assets** | | | | | |
| 2.7 | Pre | E | 1410 | Advances to Others | N | |
| 2.7 | Pre | E | 1450 | Prepayments | N | |
| 2.7 | Pre | E | 1340 | Interest Receivable | N | Related to investments |
| 2.7 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to investments |
| 2.7 | Pre | E | 1618 | Market Adjustment - Investments | N | |
| 2.7 | Pre | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.7 | Pre | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.7 | Pre | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.7 | Pre | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 2.7 | Pre | E | 1690 | Other Investments | N | |
| 2.7 | Pre | E | 1990 | Other Assets | N | |
| | | | | | | |
| **2.8** | **Total Non-Federal Assets CALC (2.1...2.7)** | | | | | |
| | | | | | | |
| **3** | **Federal** | | | | | |
| | | | | | | |
| **3.1** | **Fumd Balance With Treasury** | | | | | |
| 3.1 | Pre | E | 1010 | Fund Balance With Treasury | | |
| | | | | | | |
| **3.2** | **Investments (RC 1) /3** | | | | | |
| 3.2 | Pre | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 3.2 | Pre | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 3.2 | Pre | E | 1690 | Other Investments | F | |
| | | | | | | |
| **3.3** | **Accounts Receivable (RC 22) /3** | | | | | |
| 3.3 | Pre | E | 1310 | Accounts Receivable | F | |
| | | | | | | |
| **3.4** | **Interest Receivable (RC 2) /3** | | | | | |
| 3.4 | Pre | E | 1340 | Interest Receivable | F | |
| | | | | | | |
| **3.5** | **Loans Receivable (RC 17) /3** | | | | | |
| 3.5 | Pre | E | 1350 | Loans Receivable | F | |
| | | | | | | |
| **3.6** | **Transfers Receivable (RC 27) /3** | | | | | |
| 3.6 | Pre | E | 1330 | Receivable for Transfers of Currently Invested Balances | F | |
| 3.6 | Pre | E | 1335 | Expenditure Transfers Receivable | F | |
| | | | | | | |
| **3.7** | **Benefit Program Contribution Receivable (RC 21) /3** | | | | | |
| 3.7 | Pre | E | 1320 | Employment Benefit Contributions Receivable | F | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **3.8** | **Advances to Others and Prepayments (RC 23) /3** | | | | | |
| 3.8 | Pre | E | 1410 | Advances to Others | F | |
| 3.8 | Pre | E | 1450 | Prepayments | F | |
| | | | | | | |
| **3.9** | **Other Assets Without Reciprocals (RC 29) /3** | | | | | |
| 3.9 | Pre | E | 1319 | Allowance for Loss on Accounts Receivable | F | |
| 3.9 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | F | |
| 3.9 | Pre | E | 1359 | Allowance for Loss on Loans Receivable | F | |
| 3.9 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | |
| 3.9 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | |
| 3.9 | Pre | E | 1618 | Market Adjustment - Investments | F | |
| 3.9 | Pre | E | 1921 | Receivable From Appropriations | F | Do not use without permission from Treasury or OMB. |
| 3.9 | Pre | E | 1990 | Other Assets | F | |
| | | | | | | |
| **3.10** | **Total Federal Assets CALC (3.1…3.9)** | | | | | |
| | | | | | | |
| **4** | **Total Assets CALC (2.8 + 3.10)** | | | | | |
| | | | | | | |
| **5** | **Liabilities:** | | | | | |
| | | | | | | |
| **6** | **Non-Federal** | | | | | |
| **6.1** | **Accounts Payable** | | | | | |
| 6.1 | Pre | E | 2110 | Accounts Payable | N | |
| 6.1 | Pre | E | 2120 | Disbursements in Transit | N | |
| 6.1 | Pre | E | 2140 | Accrued Interest Payable | N | Related to accounts payable |
| 6.1 | Pre | E | 2960 | Accounts Payable From Canceled Appropriations | N | |
| | | | | | | |
| **6.2** | **Federal Debt Securities Held by the Public** | | | | | |
| 6.2 | Pre | E | 2140 | Accrued Interest Payable | N | Related to interest on the debt |
| 6.2 | Pre | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | Pre | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | Pre | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | Pre | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| | | | | | | |
| **6.3** | **Federal Employee and Veteran Benefits Payable** | | | | | |
| 6.3 | Pre | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | |
| 6.3 | Pre | E | 2215 | Other Post-Employment Benefits Due and Payable | N | |
| 6.3 | Pre | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | Pre | E | 2217 | Benefit Premiums Payable to Carriers | N | |
| 6.3 | Pre | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | Pre | E | 2290 | Other Unfunded Employment Related Liability | N | |
| 6.3 | Pre | E | 2610 | Actuarial Pension Liability | N | |
| 6.3 | Pre | E | 2620 | Actuarial Health Insurance Liability | N | |
| 6.3 | Pre | E | 2630 | Actuarial Life Insurance Liability | N | |
| 6.3 | Pre | E | 2650 | Actuarial FECA Liability | N | |
| 6.3 | Pre | E | 2690 | Other Actuarial Liabilities | N | VA Benefits only |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **6.4** | **Environmental and Disposal Liabilities** | | | | | |
| 6.4 | Pre | E | 2995 | Estimated Cleanup Cost Liability | N | |
| | | | | | | |
| **6.5** | **Benefits Due and Payable** | | | | | |
| 6.5 | Pre | E | 2160 | Entitlement Benefits Due and Payable | N | |
| | | | | | | |
| **6.6** | **Loan Guarantee Liabilities** | | | | | |
| 6.6 | Pre | E | 2180 | Loan Guarantee Liability | N | |
| | | | | | | |
| **6.7** | **Other Liabilities** | | | | | |
| 6.7 | Pre | E | 2130 | Contract Holdbacks | N | |
| 6.7 | Pre | E | 2190 | Other Accrued Liabilities | N | |
| 6.7 | Pre | E | 2210 | Accrued Funded Payroll and Leave | N | |
| 6.7 | Pre | E | 2211 | Withholdings Payable | N | |
| 6.7 | Pre | E | 2220 | Unfunded Leave | N | |
| 6.7 | Pre | E | 2310 | Advances From Others | N | |
| 6.7 | Pre | E | 2320 | Deferred Credits | N | |
| 6.7 | Pre | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | N | |
| 6.7 | Pre | E | 2540 | Participation Certificates | N | |
| 6.7 | Pre | E | 2590 | Other Debt | N | |
| 6.7 | Pre | E | 2690 | Other Actuarial Liabilities | N | Other Than VA Benefits |
| 6.7 | Pre | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N | |
| 6.7 | Pre | E | 2920 | Contingent Liabilities | N | |
| 6.7 | Pre | E | 2940 | Capital Lease Liability | N | |
| 6.7 | Pre | E | 2980 | Custodial Liability | N | |
| 6.7 | Pre | E | 2990 | Other Liabilities | N | |
| 6.7 | Pre | E | 2995 | Estimated Cleanup Cost Liability | N | |
| | | | | | | |
| **6.8** | **Total Non-Federal Liabilities CALC (6.1…6.7)** | | | | | |
| | | | | | | |
| **7** | **Federal** | | | | | |
| | | | | | | |
| **7.1** | **Accounts Payable (RC 22) /3** | | | | | |
| 7.1 | Pre | E | 2110 | Accounts Payable | F | |
| 7.1 | Pre | E | 2120 | Disbursements in Transit | F | |
| 7.1 | Pre | E | 2130 | Contract Holdbacks | F | |
| 7.1 | Pre | E | 2190 | Other Accrued Liabilities | F | |
| 7.1 | Pre | E | 2990 | Other Liabilities | F | |
| | | | | | | |
| **7.2** | **Debt (RC 1) /3** | | | | | |
| 7.2 | Pre | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | Pre | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | Pre | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | Pre | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | Pre | E | 2540 | Participation Certificates | F | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **7.3** | **Interest Payable (RC 2) /3** | | | | | |
| 7.3 | Pre | E | 2140 | Accrued Interest Payable | F | |
| | | | | | | |
| **7.4** | **Loans Payable (RC 17) /3** | | | | | |
| 7.4 | Pre | E | 2510 | Principal Payable to the Bureau of the Public Debt | F | |
| 7.4 | Pre | E | 2520 | Principal Payable to the Federal Financing Bank | F | |
| 7.4 | Pre | E | 2590 | Other Debt | F | |
| | | | | | | |
| **7.5** | **Transfers Payable (RC 27) /3** | | | | | |
| 7.5 | Pre | E | 2150 | Payable for Transfers of Currently Invested Balances | F | |
| 7.5 | Pre | E | 2155 | Expenditure Transfers Payable | F | |
| | | | | | | |
| **7.6** | **Benefit Program Contribution Payable (RC 21) /3** | | | | | |
| 7.6 | Pre | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | |
| 7.6 | Pre | E | 2215 | Other Post-Employment Benefits Due and Payable | F | |
| 7.6 | Pre | E | 2225 | Unfunded FECA Liability | F | |
| 7.6 | Pre | E | 2290 | Other Unfunded Employment Related Liability | F | |
| | | | | | | |
| **7.7** | **Advances From Others and Deferred Credits (RC 23) /3** | | | | | |
| 7.7 | Pre | E | 2310 | Advances From Others | F | |
| 7.7 | Pre | E | 2320 | Deferred Credits | F | |
| | | | | | | |
| **7.8** | **Other Liabilities Without Reciprocals (RC 29) /3** | | | | | |
| 7.8 | Pre | E | 2170 | Subsidy Payable to the Financing Account | F | |
| 7.8 | Pre | E | 2179 | Contra Liability for Subsidy Payable to the Financing Account | F | |
| 7.8 | Pre | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | F | |
| 7.8 | Pre | E | 2940 | Capital Lease Liability | F | |
| 7.8 | Pre | E | 2950 | Liability for Subsidy Related to Undisbursed Loans | F | |
| 7.8 | Pre | E | 2960 | Accounts Payable From Canceled Appropriations | F | |
| 7.8 | Pre | E | 2970 | Resources Payable to Treasury | F | |
| 7.8 | Pre | E | 2980 | Custodial Liability | F | |
| | | | | | | |
| **7.9** | **Total Federal Liabilities CALC (7.1…7.8)** | | | | | |
| | | | | | | |
| **8** | **Total Liabilities CALC (6.8 + 7.9)** | | | | | |
| | | | | | | |
| **9** | **Net Position:** | | | | | |
| | | | | | | |
| **9.1** | **Unexpended Appropriation** | | | | | |
| 9.1 | Pre | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 9.1 | Pre | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 9.1 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 9.1 | Pre | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 9.1 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 9.1 | Pre | E | 3107 | Unexpended Appropriations - Used | | |
| 9.1 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | |
| 9.1 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **9.2** | **Cumulative Results of Operations** | | | | | |
| 9.2 | Pre | B | 3310 | Cumulative Results of Operations | | |
| 9.2 | Pre | E | 5100 | Revenue From Goods Sold | F/N | |
| 9.2 | Pre | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 9.2 | Pre | E | 5200 | Revenue From Services Provided | F/N | |
| 9.2 | Pre | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 9.2 | Pre | E | 5310 | Interest Revenue - Other | F/N | |
| 9.2 | Pre | E | 5311 | Interest Revenue - Investments | F/N | |
| 9.2 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 9.2 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 9.2 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 9.2 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 9.2 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | |
| 9.2 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | |
| 9.2 | Pre | E | 5400 | Benefit Program Revenue | F/N | |
| 9.2 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 9.2 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 9.2 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |
| 9.2 | Pre | E | 5600 | Donated Revenue - Financial Resources | N | |
| 9.2 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 9.2 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 9.2 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 9.2 | Pre | E | 5700 | Expended Appropriations | | |
| 9.2 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | | |
| 9.2 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | | |
| 9.2 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 9.2 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 9.2 | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 9.2 | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 9.2 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 9.2 | Pre | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | |
| 9.2 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 9.2 | Pre | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | |
| 9.2 | Pre | E | 5780 | Imputed Financing Sources | F | |
| 9.2 | Pre | E | 5790 | Other Financing Sources | F | |
| 9.2 | Pre | E | 5799 | Adjustment of Appropriations Used | | |
| 9.2 | Pre | E | 5800 | Tax Revenue Collected | F/N | |
| 9.2 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | F/N | |
| 9.2 | Pre | E | 5809 | Contra Revenue for Taxes | F/N | |
| 9.2 | Pre | E | 5890 | Tax Revenues Refund | F/N | |
| 9.2 | Pre | E | 5900 | Other Revenue | F/N | |
| 9.2 | Pre | E | 5909 | Contra Revenue for Other Revenue | F/N | |
| 9.2 | Pre | E | 5990 | Collections for Others | F/N | |
| 9.2 | Pre | E | 5991 | Accrued Collections for Others | F/N | |
| 9.2 | Pre | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 9.2 | Pre | E | 6190 | Contra Bad Debts Expense - Incurred for Others | F/N | |
| 9.2 | Pre | E | 6199 | Adjustment to Subsidy Expense | N | |
| 9.2 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 9.2 | Pre | E | 6320 | Interest Expenses on Securities | F/N | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 9.2 | Pre | E | 6330 | Other Interest Expenses | F/N | |
| 9.2 | Pre | E | 6400 | Benefit Expense | F/N | |
| 9.2 | Pre | E | 6500 | Cost of Goods Sold | N | |
| 9.2 | Pre | E | 6610 | Cost Capitalization Offset | N | |
| 9.2 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 9.2 | Pre | E | 6720 | Bad Debt Expense | F/N | |
| 9.2 | Pre | E | 6730 | Imputed Costs | F | |
| 9.2 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |
| 9.2 | Pre | E | 6800 | Future Funded Expenses | F/N | |
| 9.2 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 9.2 | Pre | E | 6900 | Nonproduction Costs | F/N | |
| 9.2 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 9.2 | Pre | E | 7111 | Gains on Disposition of Investments | F/N | |
| 9.2 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | |
| 9.2 | Pre | E | 7180 | Unrealized Gains | F/N | |
| 9.2 | Pre | E | 7190 | Other Gains | F/N | |
| 9.2 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 9.2 | Pre | E | 7211 | Losses on Disposition of Investments | F/N | |
| 9.2 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | |
| 9.2 | Pre | E | 7280 | Unrealized Losses | F/N | |
| 9.2 | Pre | E | 7290 | Other Losses | F/N | |
| 9.2 | Pre | E | 7300 | Extraordinary Items | N | |
| 9.2 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | F/N | |
| 9.2 | Pre | E | 7401 | Prior-Period Adjustments - Restated | F/N | |
| 9.2 | Pre | E | 7500 | Distribution of Income - Dividend | F/N | |
| 9.2 | Pre | E | 7600 | Changes in Actuarial Liability | N | |
| | | | | | | |
| **10** | **Total Net Position CALC (9.1 + 9.2)** | | | | | |
| | | | | | | |
| **11** | **Total Liabilities and Net Position CALC (8 + 10)** | | | | | |

**Footnotes:**

1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **1. Gross Cost:** | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **2. Non-Federal Gross Cost** | | | | | | | |
| 2 | Pre | E | 6100 | Operating Expenses/Program Costs | N | | |
| 2 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | N | | |
| 2 | Pre | E | 6199 | Adjustment to Subsidy Expense | N | | |
| 2 | Pre | E | 6320 | Interest Expenses on Securities | N | | |
| 2 | Pre | E | 6330 | Other Interest Expenses | N | | |
| 2 | Pre | E | 6400 | Benefit Expense | N | | |
| 2 | Pre | E | 6500 | Cost of Goods Sold | N | | |
| 2 | Pre | E | 6600 | Applied Overhead | N | | |
| 2 | Pre | E | 6610 | Cost Capitalization Offset | N | | |
| 2 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | N | | |
| 2 | Pre | E | 6720 | Bad Debt Expense | N | | |
| 2 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | N | | |
| 2 | Pre | E | 6800 | Future Funded Expenses | N | | |
| 2 | Pre | E | 6900 | Nonproduction Costs | N | | |
| 2 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | X | |
| 2 | Pre | E | 7211 | Losses on Disposition of Investments | N | X | |
| 2 | Pre | E | 7280 | Unrealized Losses | N | X | |
| 2 | Pre | E | 7290 | Other Losses | N | X | |
| 2 | Pre | E | 7300 | Extraordinary Items | N | | |
| 2 | Pre | E | 7500 | Distribution of Income - Dividend | N | X | |
| 2 | Pre | E | 7600 | Changes in Actuarial Liability | N | | |
| | | | | | | | |
| **3. Interest on Debt Held by the Public** | | | | | | | |
| | | | | | | | Department of the Treasury Only |
| **4. Total Non-Federal Gross Cost CALC (2 + 3)** | | | | | | | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **5. Federal Gross Cost** | | | | | | | |
| | | | | | | | |
| **5.1 Benefit Program Costs Related to Exchange Transactions (RC 26) /3** | | | | | | | |
| 5.1 | Pre | E | 6400 | Benefit Expense | F | | |
| 5.1 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| | | | | | | | |
| **5.2 Benefit Program Costs Related to Nonexchange Transactions (RC 08) /3** | | | | | | | |
| 5.2 | Pre | E | 6400 | Benefit Expense | F | | |
| 5.2 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| | | | | | | | |
| **5.3 Imputed Costs (RC 25) /3** | | | | | | | |
| 5.2 | Pre | E | 6730 | Imputed Costs | F | | |
| | | | | | | | |
| **5.4 Buy/ Sell Cost (RC 24) /3** | | | | | | | |
| 5.4 | Pre | E | 6100 | Operating Expenses/Program Costs | F | | |
| 5.4 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F | | |
| 5.4 | Pre | E | 6800 | Future Funded Expenses | F | | |
| 5.4 | Pre | E | 6900 | Nonproduction Costs | F | | |
| | | | | | | | |
| **5.5 Federal Securities Interest Expense Related to Exchange Transactions (RC 3) /3** | | | | | | | |
| 5.5 | Pre | E | 6320 | Interest Expenses on Securities | F | | Department of the Treasury Only |
| 5.5 | Pre | E | 7211 | Losses on Disposition of Investments | F | X | |
| 5.5 | Pre | E | 7280 | Unrealized Losses | F | X | |
| | | | | | | | |
| **5.6 Federal Securities Interest Expense Related to Nonexchange Transactions (RC 4) /3** | | | | | | | |
| 5.6 | Pre | E | 6320 | Interest Expenses on Securities | F | | Department of the Treasury Only |
| 5.6 | Pre | E | 7211 | Losses on Disposition of Investments | F | X | |
| 5.6 | Pre | E | 7280 | Unrealized Losses | F | X | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **5.7 Borrowing Interest and Other Expenses Related to Exchange Transactions (RC 5) /3** | | | | | | | |
| 5.7 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| 5.7 | Pre | E | 6330 | Other Interest Expenses | F | | |
| | | | | | | | |
| **5.8 Borrowing Interest Expense Related to Nonexchange Transactions (RC 7) /3** | | | | | | | |
| 5.8 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| | | | | | | | |
| **5.9 Borrowing Losses (RC 6) /3** | | | | | | | |
| 5.9 | Pre | E | 7290 | Other Losses | F | X | |
| 5.9 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | X | Department of the Treasury Only |
| | | | | | | | |
| **5.10 Other Costs Without Reciprocals (RC 29) /3** | | | | | | | |
| 5.10 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F | | |
| 5.10 | Pre | E | 6720 | Bad Debt Expense | F | | |
| 5.10 | Pre | E | 7500 | Distribution of Income - Dividend | F | X | |
| | | | | | | | |
| **6. Total Federal Gross Cost CALC (5.1…5.10)** | | | | | | | |
| | | | | | | | |
| **7. Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and Non-Federal) of all programs and/or entities of a department/agency) Calc.(2 + 5)** | | | | | | | |
| 7 | Pre | E | 6100 | Operating Expenses/Program Costs | F/N | | |
| 7 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | |
| 7 | Pre | E | 6199 | Adjustment to Subsidy Expense | N | | |
| 7 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| 7 | Pre | E | 6320 | Interest Expenses on Securities | F/N | | |
| 7 | Pre | E | 6330 | Other Interest Expenses | F/N | | |
| 7 | Pre | E | 6400 | Benefit Expense | F/N | | |
| 7 | Pre | E | 6500 | Cost of Goods Sold | N | | |
| 7 | Pre | E | 6600 | Applied Overhead | N | | |
| 7 | Pre | E | 6610 | Cost Capitalization Offset | N | | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 7 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | N | | |
| 7 | Pre | E | 6720 | Bad Debt Expense | F/N | | |
| 7 | Pre | E | 6730 | Imputed Costs | F | | |
| 7 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | |
| 7 | Pre | E | 6800 | Future Funded Expenses | F/N | | |
| 7 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| 7 | Pre | E | 6900 | Nonproduction Costs | F/N | | |
| 7 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | X | |
| 7 | Pre | E | 7211 | Losses on Disposition of Investments | F/N | X | |
| 7 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | X | |
| 7 | Pre | E | 7280 | Unrealized Losses | F/N | X | |
| 7 | Pre | E | 7290 | Other Losses | F/N | X | |
| 7 | Pre | E | 7300 | Extraordinary Items | N | | |
| 7 | Pre | E | 7500 | Distribution of Income - Dividend | F/N | X | |
| 7 | Pre | E | 7600 | Changes in Actuarial Liability | N | | |
| | | | | | | | |
| **8. Earned Revenue** | | | | | | | |
| | | | | | | | |
| **9. Non-Federal Earned Revenue** | | | | | | | |
| 9 | Pre | E | 5100 | Revenue From Goods Sold | N | X | |
| 9 | Pre | E | 5109 | Contra Revenue for Goods Sold | N | X | |
| 9 | Pre | E | 5200 | Revenue From Services Provided | N | X | |
| 9 | Pre | E | 5209 | Contra Revenue for Services Provided | N | X | |
| 9 | Pre | E | 5310 | Interest Revenue - Other | N | X | |
| 9 | Pre | E | 5311 | Interest Revenue - Investments | N | X | |
| 9 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | X | |
| 9 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | |
| 9 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | |
| 9 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | N | X | |
| 9 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | N | X | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 9 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | N | X | |
| 9 | Pre | E | 5400 | Benefit Program Revenue | N | X | |
| 9 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | N | X | |
| 9 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | |
| 9 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | |
| 9 | Pre | E | 5900 | Other Revenue | N | X | |
| 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | N | X | |
| 9 | Pre | E | 5990 | Collections for Others | N | X | |
| 9 | Pre | E | 5991 | Accrued Collections for Others | N | X | |
| 9 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | X | |
| 9 | Pre | E | 7111 | Gains on Disposition of Investments | N | X | |
| 9 | Pre | E | 7180 | Unrealized Gains | N | X | |
| 9 | Pre | E | 7190 | Other Gains | N | X | |
| | | | | | | | |
| **10. Federal Earned Revenue** | | | | | | | |
| | | | | | | | |
| **10.1 Benefit Program Revenues (RC 26) /3** | | | | | | | |
| 10.1 | Pre | E | 5400 | Benefit Program Revenue | F | X | |
| | | | | | | | |
| **10.2 Buy/Sell Revenues (RC 24) /3** | | | | | | | |
| 10.2 | Pre | E | 5100 | Revenue From Goods Sold | F | X | |
| 10.2 | Pre | E | 5200 | Revenue From Services Provided | F | X | |
| 10.2 | Pre | E | 5900 | Other Revenue | F | X | |
| | | | | | | | |
| **10.3 Federal Securities Interest Revenues Investments (RC 3) /3** | | | | | | | |
| 10.3 | Pre | E | 5311 | Interest Revenue - Investments | F | X | |
| 10.3 | Pre | E | 7111 | Gains on Disposition of Investments | F | X | |
| 10.3 | Pre | E | 7180 | Unrealized Gains | F | X | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2004 Reporting**

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|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **10.4 Borrowings Interest Revenues and Other Revenues (RC 5) /3** | | | | | | | |
| 10.4 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | X | Department of the Treasury Only |
| | | | | | | | |
| **10.5 Borrowing Gains (RC 6) /3** | | | | | | | |
| 10.5 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | X | Department of the Treasury Only |
| 10.5 | Pre | E | 7190 | Other Gains | F | X | |
| | | | | | | | |
| **10.6 Other Revenues Without Reciprocal (RC 29) /3** | | | | | | | |
| 10.6 | Pre | E | 5109 | Contra Revenue for Goods Sold | F | X | |
| 10.6 | Pre | E | 5209 | Contra Revenue for Services Provided | F | X | |
| 10.6 | Pre | E | 5310 | Interest Revenue - Other | F | X | |
| 10.6 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F | X | |
| 10.6 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | X | |
| 10.6 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F | X | |
| 10.6 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F | X | |
| 10.6 | Pre | E | 5909 | Contra Revenue for Other Revenue | F | X | |
| 10.6 | Pre | E | 5990 | Collections for Others | F | | |
| 10.6 | Pre | E | 5991 | Accrued Collections for Others | F | | |
| | | | | | | | |
| **11. Total Federal Earned Revenue CALC (10.1…10.6)** | | | | | | | |
| | | | | | | | |
| **12. Department Total Earned Revenue CALC (9 + 10)** | | | | | | | |
| 12 | Pre | E | 5100 | Revenue From Goods Sold | F/N | X | |
| 12 | Pre | E | 5109 | Contra Revenue for Goods Sold | F/N | X | |
| 12 | Pre | E | 5200 | Revenue From Services Provided | F/N | X | |
| 12 | Pre | E | 5209 | Contra Revenue for Services Provided | F/N | X | |
| 12 | Pre | E | 5310 | Interest Revenue - Other | F/N | X | |
| 12 | Pre | E | 5311 | Interest Revenue - Investments | F/N | X | |
| 12 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | |

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|---|---|---|---|---|---|---|---|
| 12 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | |
| 12 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | |
| 12 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | |
| 12 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | X | |
| 12 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | X | |
| 12 | Pre | E | 5400 | Benefit Program Revenue | F/N | X | |
| 12 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | X | |
| 12 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | |
| 12 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | |
| 12 | Pre | E | 5900 | Other Revenue | F/N | X | |
| 12 | Pre | E | 5909 | Contra Revenue for Other Revenue | F/N | X | |
| 12 | Pre | E | 5990 | Collections for Others | N | X | |
| 12 | Pre | E | 5991 | Accrued Collections for Others | N | X | |
| 12 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | X | |
| 12 | Pre | E | 7111 | Gains on Disposition of Investments | F/N | X | |
| 12 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | X | |
| 12 | Pre | E | 7180 | Unrealized Gains | F/N | X | |
| 12 | Pre | E | 7190 | Other Gains | F/N | X | |
| | | | | | | | |
| **13. Net Cost of Operations CALC (2…9)** | | | | | | | |

**Footnotes:**

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute /1 Fed./ NonFed. /2 | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **1** | **Beginning Net Position Balance** | | | | | | |
| 1 | Pre | B | 3100 | Unexpended Appropriations - Cumulative | | | |
| 1 | Pre | B | 3310 | Cumulative Results of Operations | | | |
| 1 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | | |
| 1 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | | | |
| 1 | Pre | E | 7401 | Prior-Period Adjustments - Restated | | | |
| | | | | | | | |
| **2** | **Non-Federal Prior Period Adjustments (Not Restated)** | | | | | | |
| 2 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | N | | |
| | | | | | | | |
| **3** | **Federal Prior Period Adjustments (Not Restated) (RC-29)** | | | | | | |
| 3 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| 3 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| 3 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | F | | |
| | | | | | | | |
| **4** | **Adjusted Beginning Net Position Balance CALC (1…3)** | | | | | | |
| | | | | | | | |
| **5** | **Non-Federal Non-Exchange Revenue** | | | | | | |
| | | | | | | | |
| **5.1** | **Individual Income Tax and Tax Withholdings** | | | | | | |
| 5.1 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to individual income tax and tax withholdings - Department of the Treasury only |
| 5.1 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to individual income tax and tax withholdings - Department of the Treasury only |
| 5.1 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to individual income tax and tax withholdings - Department of the Treasury only |
| 5.1 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to individual income tax and tax withholdings - Department of the Treasury only |
| **5.2** | **Corporation Income Taxes** | | | | | | |
| 5.2 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to corporation income tax - Department of the Treasury only |
| 5.2 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to corporation income tax - Department of the Treasury only |
| 5.2 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to corporation income tax - Department of the Treasury only |
| 5.2 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to corporation income tax - Department of the Treasury only |
| | | | | | | | |
| **5.3** | **Unemployment Taxes** | | | | | | |
| 5.3 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to unemployment taxes |
| 5.3 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to unemployment taxes |
| 5.3 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to unemployment taxes |
| 5.3 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to unemployment taxes |
| | | | | | | | |
| **5.4** | **Excise Taxes** | | | | | | |
| 5.4 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to excise taxes |
| 5.4 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to excise taxes |
| 5.4 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to excise taxes |
| 5.4 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to excise taxes |

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|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **5.5** | **Estate and Gift Taxes** | | | | | | |
| 5.5 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to estate and gift taxes - Department of the Treasury only |
| 5.5 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to estate and gift taxes - Department of the Treasury only |
| 5.5 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to estate and gift taxes - Department of the Treasury only |
| 5.5 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to estate and gift taxes - Department of the Treasury only |
| | | | | | | | |
| **5.6** | **Customs Duties** | | | | | | |
| 5.6 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to custom duties - Department of the Treasury only |
| 5.6 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to custom duties - Department of the Treasury only |
| 5.6 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to custom duties - Department of the Treasury only |
| 5.6 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to custom duties - Department of the Treasury only |
| | | | | | | | |
| **5.7** | **Other Taxes and Receipts** | | | | | | |
| 5.7 | Pre | E | 5311 | Interest Revenue - Investments | N | T | |
| 5.7 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | T | |
| 5.7 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | T | |
| 5.7 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | T | |
| 5.7 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to other taxes |
| 5.7 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to other taxes |
| 5.7 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to other taxes |
| 5.7 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to other taxes |
| 5.7 | Pre | E | 5310 | Interest Revenue - Other | N | T | |
| 5.7 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | N | T | |
| 5.7 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | N | T | |
| 5.7 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | N | T | |
| 5.7 | Pre | E | 5400 | Benefit Program Revenue | N | T | |
| 5.7 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | N | T | |
| 5.7 | Pre | E | 5600 | Donated Revenue - Financial Resources | N | T | |
| 5.7 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | N | T | |
| 5.7 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | N | T | |
| 5.7 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | T | |
| 5.7 | Pre | E | 5900 | Other Revenue | N | T | |
| 5.7 | Pre | E | 5909 | Contra Revenue for Other Revenue | N | T | |
| 5.7 | Pre | E | 5990 | Collections for Others | N | T | |
| 5.7 | Pre | E | 5991 | Accrued Collections for Others | N | T | |
| 5.7 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | T | |
| 5.7 | Pre | E | 7111 | Gains on Disposition of Investments | N | T | |
| 5.7 | Pre | E | 7180 | Unrealized Gains | N | T | |
| 5.7 | Pre | E | 7190 | Other Gains | N | T | |
| 5.7 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | T | |
| 5.7 | Pre | E | 7211 | Losses on Disposition of Investments | N | T | |
| 5.7 | Pre | E | 7280 | Unrealized Losses | N | T | |
| 5.7 | Pre | E | 7290 | Other Losses | N | T | |
| 5.7 | Pre | E | 7500 | Distribution of Income - Dividend | N | T | |

## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting

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|---|---|---|---|---|---|---|---|
| **5.8** | **Miscellaneous Earned Revenue** | | | | | | As defined in TFM, Volume I, Part 2, Chapter 4700, Reporting Requirements for the Financial Report of the United States Government |
| **5.9** | **Total Non-Federal Non-Exchange Revenue CALC (5.1…5.8)** | | | | | | |
| **6** | **Federal Non-Exchange Revenue** | | | | | | |
| **6.1** | **Federal Securities Interest Revenue (Non-Exchange) (RC 04) /3** | | | | | | |
| 6.1 | Pre | E | 5311 | Interest Revenue - Investments | F | T | |
| **6.2** | **Borrowings Interest Revenue (Non-Exchange) (RC 07) /3** | | | | | | |
| 6.2 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | T | |
| **6.3** | **Benefit Program Revenue (Non-Exchange) (RC-08) /3** | | | | | | |
| 6.3 | Pre | E | 5400 | Benefit Program Revenue | F | T | |
| **6.4** | **Other Taxes and Receipts (RC 29) /3** | | | | | | |
| 6.4 | Pre | E | 5800 | Tax Revenue Collected | F | T | |
| 6.4 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | F | T | |
| 6.4 | Pre | E | 5809 | Contra Revenue for Taxes | F | T | |
| 6.4 | Pre | E | 5890 | Tax Revenue Refunds | F | T | |
| **6.5** | **Total Federal Non-Exchange Revenue CALC (6.1…6.4)** | | | | | | |
| **7** | **Budgetary Financing Sources:** | | | | | | |
| **7.1** | **Appropriations Received (RC-29) /3** | | | | | | |
| 7.1 | Pre | E | 3101 | Unexpended Appropriations - Appropriations Received | | | |
| **7.2** | **Unexpended Appropriations Transferred-In (RC 28) /3** | | | | | | |
| 7.2 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | F | | |
| **7.3** | **Unexpended Appropriations Transferred-Out (RC 28) /3** | | | | | | |
| 7.3 | Pre | E | 3103 | Unexpended Appropriations - Transfers-Out | F | | |
| **7.4** | **Other Adjustments (Rescissions, etc.) (RC-29) /3** | | | | | | |
| 7.4 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | | | |
| 7.4 | Pre | E | 5790 | Other Financing Sources | F | | |
| **7.5** | **Appropriations Used (RC-29) /3** | | | | | | |
| 7.5 | Pre | E | 3107 | Unexpended Appropriations - Used | | | |
| 7.5 | Pre | E | 5700 | Expended Appropriations | | | |
| **7.6** | **Appropriations Transfers-In (RC 19) /3** | | | | | | |
| 7.6 | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | | |
| 7.6 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | F | | |
| 7.6 | Pre | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | | |

## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute /1 Fed./ NonFed. /2 | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **7.7** | **Appropriations Transfers-Out (RC 19) /3** | | | | | | |
| 7.7 | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | | |
| 7.7 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | | |
| 7.7 | Pre | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | | |
| | | | | | | | |
| **7.8** | **Other Financing Sources (RC 29)** | | | | | | |
| 7.8 | Pre | E | 5310 | Interest Revenue - Other | F | T | |
| 7.8 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F | T | |
| 7.8 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | T | |
| 7.8 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F | T | |
| 7.8 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | T | |
| 7.8 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F | T | |
| 7.8 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F | T | |
| 7.8 | Pre | E | 5790 | Other Financing Sources | F | | |
| 7.8 | Pre | E | 5799 | Adjustment of Appropriations Used | | | |
| 7.8 | Pre | E | 5900 | Other Revenue | F | T | |
| 7.8 | Pre | E | 5909 | Contra Revenue for Other Revenue | F | T | |
| 7.8 | Pre | E | 5990 | Collections for Others | F | T | |
| 7.8 | Pre | E | 5991 | Accrued Collections for Others | F | T | |
| 7.8 | Pre | E | 7111 | Gains on Disposition of Investments | F | T | |
| 7.8 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | T | |
| 7.8 | Pre | E | 7180 | Unrealized Gains | F | T | |
| 7.8 | Pre | E | 7190 | Other Gains | F | T | |
| 7.8 | Pre | E | 7211 | Losses on Disposition of Investments | F | T | |
| 7.8 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | T | |
| 7.8 | Pre | E | 7280 | Unrealized Losses | F | T | |
| 7.8 | Pre | E | 7290 | Other Losses | F | T | |
| 7.8 | Pre | E | 7500 | Distribution of Income - Dividend | F | T | |
| | | | | | | | |
| **7.9** | **Total Budgetary Financing Sources CALC (7.1…7.8)** | | | | | | |
| | | | | | | | |
| **8** | **Other Financing Sources** | | | | | | |
| **8.1** | **Transfers-In Without Reimbursement (RC 18) /3** | | | | | | |
| 8.1 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | | |

## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2004 Reporting

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute /1 Fed./ NonFed. /2 | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **8.2** | **Transfers-Out Without Reimbursement (RC 18) /3** | | | | | | |
| 8.2 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | | |
| | | | | | | | |
| **8.3** | **Imputed Financing Sources (RC 25) /3** | | | | | | |
| 8.3 | Pre | E | 5780 | Imputed Financing Sources | F | | |
| | | | | | | | |
| **8.4** | **Total Other Financing Sources CALC (8.1…8.3)** | | | | | | |
| | | | | | | | |
| **9** | **Net Cost of Operations (+/-)** | | | | | | |
| | | | | | | | |
| **10** | **Ending Net Position Balance CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) - 9)** | | | | | | |

**Footnotes:**

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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**Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **1** | **Assets** | | | | | |
| | | | | | | |
| **2** | **Non-Federal** | | | | | |
| | | | | | | |
| **2.1** | **Cash and Other Monetary Assets** | | | | | |
| 2.1 | Pre | E | 1110 | Undeposited Collections | N | |
| 2.1 | Pre | E | 1120 | Imprest Funds | N | |
| 2.1 | Pre | E | 1130 | Funds Held by the Public | N | |
| 2.1 | Pre | E | 1190 | Other Cash | N | |
| 2.1 | Pre | E | 1195 | Other Monetary Assets | N | |
| 2.1 | Pre | E | 1200 | Foreign Currency | N | |
| 2.1 | Pre | E | 1532 | Seized Cash Deposited | N | |
| 2.1 | Pre | E | 1531 | Seized Monetary Instruments | N | |
| | | | | | | |
| **2.2** | **Accounts Receivable, Net** | | | | | |
| 2.2 | Pre | E | 1310 | Accounts Receivable | N | |
| 2.2 | Pre | E | 1319 | Allowance for Loss on Accounts Receivable | N | |
| 2.2 | Pre | E | 1320 | Employment Benefit Contributions Receivable | N | |
| 2.2 | Pre | E | 1340 | Interest Receivable | N | Related to accounts receivable |
| 2.2 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to accounts receivable |
| 2.2 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | Related to accounts receivable |
| 2.2 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | Related to accounts receivable |
| | | | | | | |
| **2.3** | **Loans Receivable** | | | | | |
| 2.3 | Pre | E | 1340 | Interest Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1350 | Loans Receivable | N | |
| 2.3 | Pre | E | 1359 | Allowance for Loss on Loans Receivable | N | |
| 2.3 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | Related to loans receivable |
| 2.3 | Pre | E | 1399 | Allowance for Subsidy | N | |
| 2.3 | Pre | E | 1551 | Foreclosed Property | N | |
| 2.3 | Pre | E | 1559 | Foreclosed Property - Allowance | N | |
| | | | | | | |
| **2.4** | **Taxes Receivable** | | | | | |
| 2.4 | Pre | E | 1325 | Taxes Receivable | N | |
| 2.4 | Pre | E | 1329 | Allowance for Loss on Taxes Receivable | N | |
| 2.4 | Pre | E | 1340 | Interest Receivable | N | Related to taxes receivable |
| 2.4 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to taxes receivable |
| 2.4 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | Related to taxes receivable |
| 2.4 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | Related to taxes receivable |
| | | | | | | |
| **2.5** | **Inventory and Related Property** | | | | | |
| 2.5 | Pre | E | 1511 | Operating Materials and Supplies Held for Use | N | |
| 2.5 | Pre | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | N | |
| 2.5 | Pre | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | N | |
| 2.5 | Pre | E | 1514 | Operating Materials and Supplies Held For Repair | N | |
| 2.5 | Pre | E | 1519 | Operating Materials and Supplies - Allowance | N | |
| 2.5 | Pre | E | 1521 | Inventory Purchased for Resale | N | |
| 2.5 | Pre | E | 1522 | Inventory Held in Reserve for Future Sale | N | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 2.5 | Pre | E | 1523 | Inventory Held for Repair | N | |
| 2.5 | Pre | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | N | |
| 2.5 | Pre | E | 1525 | Inventory - Raw Materials | N | |
| 2.5 | Pre | E | 1526 | Inventory - Work-in-Process | N | |
| 2.5 | Pre | E | 1527 | Inventory - Finished Goods | N | |
| 2.5 | Pre | E | 1529 | Inventory - Allowance | N | |
| 2.5 | Pre | E | 1541 | Forfeited Property Held for Sale | N | |
| 2.5 | Pre | E | 1542 | Forfeited Property Held for Donation or Use | N | |
| 2.5 | Pre | E | 1549 | Forfeited Property - Allowance | N | |
| 2.5 | Pre | E | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | N | |
| 2.5 | Pre | E | 1569 | Commodities - Allowance | N | |
| 2.5 | Pre | E | 1571 | Stockpile Materials Held in Reserve | N | |
| 2.5 | Pre | E | 1572 | Stockpile Materials Held for Sale | N | |
| 2.5 | Pre | E | 1591 | Other Related Property | N | |
| 2.5 | Pre | E | 1599 | Other Related Property - Allowance | N | |
| | | | | | | |
| **2.6** | **Property, Plant, and Equipment** | | | | | |
| 2.6 | Pre | E | 1711 | Land and Land Rights | N | |
| 2.6 | Pre | E | 1712 | Improvements to Land | N | |
| 2.6 | Pre | E | 1719 | Accumulated Depreciation on Improvements to Land | N | |
| 2.6 | Pre | E | 1720 | Construction-in-Progress | N | |
| 2.6 | Pre | E | 1730 | Buildings, Improvements, and Renovations | N | |
| 2.6 | Pre | E | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | N | |
| 2.6 | Pre | E | 1740 | Other Structures and Facilities | N | |
| 2.6 | Pre | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N | |
| 2.6 | Pre | E | 1750 | Equipment | N | |
| 2.6 | Pre | E | 1759 | Accumulated Depreciation on Equipment | N | |
| 2.6 | Pre | E | 1810 | Assets Under Capital Lease | N | |
| 2.6 | Pre | E | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N | |
| 2.6 | Pre | E | 1820 | Leasehold Improvements | N | |
| 2.6 | Pre | E | 1829 | Accumulated Amortization on Leasehold Improvements | N | |
| 2.6 | Pre | E | 1830 | Internal-Use Software | N | |
| 2.6 | Pre | E | 1832 | Internal-Use Software in Development | N | |
| 2.6 | Pre | E | 1839 | Accumulated Amortization on Internal-Use Software | N | |
| 2.6 | Pre | E | 1840 | Other Natural Resources | N | |
| 2.6 | Pre | E | 1849 | Allowance for Depletion | N | |
| 2.6 | Pre | E | 1890 | Other General Property, Plant, and Equipment | N | |
| 2.6 | Pre | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | N | |
| | | | | | | |
| **2.7** | **Other Assets** | | | | | |
| 2.7 | Pre | E | 1410 | Advances to Others | N | |
| 2.7 | Pre | E | 1450 | Prepayments | N | |
| 2.7 | Pre | E | 1340 | Interest Receivable | N | Related to investments |
| 2.7 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | N | Related to investments |
| 2.7 | Pre | E | 1618 | Market Adjustment - Investments | N | |
| 2.7 | Pre | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.7 | Pre | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.7 | Pre | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |
| 2.7 | Pre | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 2.7 | Pre | E | 1690 | Other Investments | N | |
| 2.7 | Pre | E | 1990 | Other Assets | N | |
| | | | | | | |
| **2.8** | **Total Non-Federal Assets CALC (2.1…2.7)** | | | | | |
| | | | | | | |
| **3** | **Federal** | | | | | |
| | | | | | | |
| **3.1** | **Fund Balance With Treasury** | | | | | |
| 3.1 | Pre | E | 1010 | Fund Balance With Treasury | | |
| | | | | | | |
| **3.2** | **Investments (RC 1) /3** | | | | | |
| 3.2 | Pre | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | |
| 3.2 | Pre | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F | |
| 3.2 | Pre | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 3.2 | Pre | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F | |
| 3.2 | Pre | E | 1690 | Other Investments | F | |
| | | | | | | |
| **3.3** | **Accounts Receivable (RC 22) /3** | | | | | |
| 3.3 | Pre | E | 1310 | Accounts Receivable | F | |
| | | | | | | |
| **3.4** | **Interest Receivable (RC 2) /3** | | | | | |
| 3.4 | Pre | E | 1340 | Interest Receivable | F | |
| | | | | | | |
| **3.5** | **Loans Receivable (RC 17) /3** | | | | | |
| 3.5 | Pre | E | 1350 | Loans Receivable | F | |
| | | | | | | |
| **3.6** | **Transfers Receivable (RC 27) /3** | | | | | |
| 3.6 | Pre | E | 1330 | Receivable for Transfers of Currently Invested Balances | F | |
| 3.6 | Pre | E | 1335 | Expenditure Transfers Receivable | F | |
| | | | | | | |
| **3.7** | **Benefit Program Contribution Receivable (RC 21) /3** | | | | | |
| 3.7 | Pre | E | 1320 | Employment Benefit Contributions Receivable | F | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **3.8** | **Advances to Others and Prepayments (RC 23) /3** | | | | | |
| 3.8 | Pre | E | 1410 | Advances to Others | F | |
| 3.8 | Pre | E | 1450 | Prepayments | F | |
| | | | | | | |
| **3.9** | **Other Assets Without Reciprocals (RC 29) /3** | | | | | |
| 3.9 | Pre | E | 1319 | Allowance for Loss on Accounts Receivable | F | |
| 3.9 | Pre | E | 1349 | Allowance for Loss on Interest Receivable | F | |
| 3.9 | Pre | E | 1359 | Allowance for Loss on Loans Receivable | F | |
| 3.9 | Pre | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | |
| 3.9 | Pre | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | |
| 3.9 | Pre | E | 1618 | Market Adjustment - Investments | F | |
| 3.9 | Pre | E | 1921 | Receivable From Appropriations | F | Do not use without permission from Treasury or OMB. |
| 3.9 | Pre | E | 1990 | Other Assets | F | |
| | | | | | | |
| **3.10** | **Total Federal Assets CALC (3.1…3.9)** | | | | | |
| | | | | | | |
| **4** | **Total Assets CALC (2.8 + 3.10)** | | | | | |
| | | | | | | |
| **5** | **Liabilities:** | | | | | |
| | | | | | | |
| **6** | **Non-Federal** | | | | | |
| **6.1** | **Accounts Payable** | | | | | |
| 6.1 | Pre | E | 2110 | Accounts Payable | N | |
| 6.1 | Pre | E | 2120 | Disbursements in Transit | N | |
| 6.1 | Pre | E | 2140 | Accrued Interest Payable | N | Related to accounts payable |
| 6.1 | Pre | E | 2960 | Accounts Payable From Canceled Appropriations | N | |
| | | | | | | |
| **6.2** | **Federal Debt Securities Held by the Public** | | | | | |
| 6.2 | Pre | E | 2140 | Accrued Interest Payable | N | Related to interest on the debt |
| 6.2 | Pre | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | Pre | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | Pre | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| 6.2 | Pre | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | |
| | | | | | | |
| **6.3** | **Federal Employee and Veteran Benefits Payable** | | | | | |
| 6.3 | Pre | E | 2213 | Employer Contributions and Payroll Taxes Payable | N | |
| 6.3 | Pre | E | 2215 | Other Post-Employment Benefits Due and Payable | N | |
| 6.3 | Pre | E | 2216 | Pension Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | Pre | E | 2217 | Benefit Premiums Payable to Carriers | N | |
| 6.3 | Pre | E | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N | |
| 6.3 | Pre | E | 2290 | Other Unfunded Employment Related Liability | N | |
| 6.3 | Pre | E | 2610 | Actuarial Pension Liability | N | |
| 6.3 | Pre | E | 2620 | Actuarial Health Insurance Liability | N | |
| 6.3 | Pre | E | 2630 | Actuarial Life Insurance Liability | N | |
| 6.3 | Pre | E | 2650 | Actuarial FECA Liability | N | |
| 6.3 | Pre | E | 2690 | Other Actuarial Liabilities | N | VA benefits only |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **6.4** | **Environmental and Disposal Liabilities** | | | | | |
| 6.4 | Pre | E | 2995 | Estimated Cleanup Cost Liability | N | |
| | | | | | | |
| **6.5** | **Benefits Due and Payable** | | | | | |
| 6.5 | Pre | E | 2160 | Entitlement Benefits Due and Payable | N | |
| | | | | | | |
| **6.6** | **Loan Guarantee Liabilities** | | | | | |
| 6.6 | Pre | E | 2180 | Loan Guarantee Liability | N | |
| | | | | | | |
| **6.7** | **Other Liabilities** | | | | | |
| 6.7 | Pre | E | 2130 | Contract Holdbacks | N | |
| 6.7 | Pre | E | 2190 | Other Accrued Liabilities | N | |
| 6.7 | Pre | E | 2210 | Accrued Funded Payroll and Leave | N | |
| 6.7 | Pre | E | 2211 | Withholdings Payable | N | |
| 6.7 | Pre | E | 2220 | Unfunded Leave | N | |
| 6.7 | Pre | E | 2310 | Advances From Others | N | |
| 6.7 | Pre | E | 2320 | Deferred Credits | N | |
| 6.7 | Pre | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | N | |
| 6.7 | Pre | E | 2540 | Participation Certificates | N | |
| 6.7 | Pre | E | 2590 | Other Debt | N | |
| 6.7 | Pre | E | 2690 | Other Actuarial Liabilities | N | Other than VA benefits |
| 6.7 | Pre | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N | |
| 6.7 | Pre | E | 2920 | Contingent Liabilities | N | |
| 6.7 | Pre | E | 2940 | Capital Lease Liability | N | |
| 6.7 | Pre | E | 2980 | Custodial Liability | N | |
| 6.7 | Pre | E | 2990 | Other Liabilities | N | |
| 6.7 | Pre | E | 2995 | Estimated Cleanup Cost Liability | N | |
| | | | | | | |
| **6.8** | **Total Non-Federal Liabilities CALC (6.1…6.7)** | | | | | |
| | | | | | | |
| **7** | **Federal** | | | | | |
| | | | | | | |
| **7.1** | **Accounts Payable (RC 22) /3** | | | | | |
| 7.1 | Pre | E | 2110 | Accounts Payable | F | |
| 7.1 | Pre | E | 2120 | Disbursements in Transit | F | |
| 7.1 | Pre | E | 2130 | Contract Holdbacks | F | |
| 7.1 | Pre | E | 2190 | Other Accrued Liabilities | F | |
| 7.1 | Pre | E | 2990 | Other Liabilities | F | |
| | | | | | | |
| **7.2** | **Debt (RC 1) /3** | | | | | |
| 7.2 | Pre | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | Pre | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | Pre | E | 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | Pre | E | 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F | |
| 7.2 | Pre | E | 2540 | Participation Certificates | F | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **7.3** | **Interest Payable (RC 2) /3** | | | | | |
| 7.3 | Pre | E | 2140 | Accrued Interest Payable | F | |
| | | | | | | |
| **7.4** | **Loans Payable (RC 17) /3** | | | | | |
| 7.4 | Pre | E | 2510 | Principal Payable to the Bureau of the Public Debt | F | |
| 7.4 | Pre | E | 2520 | Principal Payable to the Federal Financing Bank | F | |
| 7.4 | Pre | E | 2590 | Other Debt | F | |
| | | | | | | |
| **7.5** | **Transfers Payable (RC 27) /3** | | | | | |
| 7.5 | Pre | E | 2150 | Payable for Transfers of Currently Invested Balances | F | |
| 7.5 | Pre | E | 2155 | Expenditure Transfers Payable | F | |
| | | | | | | |
| **7.6** | **Benefit Program Contribution Payable (RC 21) /3** | | | | | |
| 7.6 | Pre | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | |
| 7.6 | Pre | E | 2215 | Other Post-Employment Benefits Due and Payable | F | |
| 7.6 | Pre | E | 2225 | Unfunded FECA Liability | F | |
| 7.6 | Pre | E | 2290 | Other Unfunded Employment Related Liability | F | |
| | | | | | | |
| **7.7** | **Advances From Others and Deferred Credits (RC 23) /3** | | | | | |
| 7.7 | Pre | E | 2310 | Advances From Others | F | |
| 7.7 | Pre | E | 2320 | Deferred Credits | F | |
| | | | | | | |
| **7.8** | **Other Liabilities Without Reciprocals (RC 29) /3** | | | | | |
| 7.8 | Pre | E | 2170 | Subsidy Payable to the Financing Account | F | |
| 7.8 | Pre | E | 2179 | Contra Liability for Subsidy Payable to the Financing Account | F | |
| 7.8 | Pre | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | F | |
| 7.8 | Pre | E | 2940 | Capital Lease Liability | F | |
| 7.8 | Pre | E | 2950 | Liability for Subsidy Related to Undisbursed Loans | F | |
| 7.8 | Pre | E | 2960 | Accounts Payable From Canceled Appropriations | F | |
| 7.8 | Pre | E | 2970 | Resources Payable to Treasury | F | |
| 7.8 | Pre | E | 2980 | Custodial Liability | F | |
| | | | | | | |
| **7.9** | **Total Federal Liabilities CALC (7.1…7.8)** | | | | | |
| | | | | | | |
| **8** | **Total Liabilities CALC (6.8 + 7.9)** | | | | | |
| | | | | | | |
| **9** | **Net Position:** | | | | | |
| | | | | | | |
| **9.1** | **Unexpended Appropriation** | | | | | |
| 9.1 | Pre | B | 3100 | Unexpended Appropriations - Cumulative | | |
| 9.1 | Pre | E | 3101 | Unexpended Appropriations - Appropriations Received | | |
| 9.1 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | F | |
| 9.1 | Pre | E | 3103 | Unexpended Appropriations - Transfers-Out | F | |
| 9.1 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | | |
| 9.1 | Pre | E | 3107 | Unexpended Appropriations - Used | | |
| 9.1 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | |
| 9.1 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| **9.2** | **Cumulative Results of Operations** | | | | | |
| 9.2 | Pre | B | 3310 | Cumulative Results of Operations | | |
| 9.2 | Pre | E | 5100 | Revenue From Goods Sold | F/N | |
| 9.2 | Pre | E | 5109 | Contra Revenue for Goods Sold | F/N | |
| 9.2 | Pre | E | 5200 | Revenue From Services Provided | F/N | |
| 9.2 | Pre | E | 5209 | Contra Revenue for Services Provided | F/N | |
| 9.2 | Pre | E | 5310 | Interest Revenue - Other | F/N | |
| 9.2 | Pre | E | 5311 | Interest Revenue - Investments | F/N | |
| 9.2 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | |
| 9.2 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F/N | |
| 9.2 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | |
| 9.2 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | |
| 9.2 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | |
| 9.2 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | |
| 9.2 | Pre | E | 5400 | Benefit Program Revenue | F/N | |
| 9.2 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | |
| 9.2 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | N | |
| 9.2 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | |
| 9.2 | Pre | E | 5600 | Donated Revenue - Financial Resources | N | |
| 9.2 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | N | |
| 9.2 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | N | |
| 9.2 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | |
| 9.2 | Pre | E | 5700 | Expended Appropriations | | |
| 9.2 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | | |
| 9.2 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | | |
| 9.2 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | |
| 9.2 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | |
| 9.2 | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | |
| 9.2 | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | |
| 9.2 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | F | |
| 9.2 | Pre | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | |
| 9.2 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | |
| 9.2 | Pre | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | |
| 9.2 | Pre | E | 5780 | Imputed Financing Sources | F | |
| 9.2 | Pre | E | 5790 | Other Financing Sources | F | |
| 9.2 | Pre | E | 5799 | Adjustment of Appropriations Used | | |
| 9.2 | Pre | E | 5800 | Tax Revenue Collected | F/N | |
| 9.2 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | F/N | |
| 9.2 | Pre | E | 5809 | Contra Revenue for Taxes | F/N | |
| 9.2 | Pre | E | 5890 | Tax Revenue Refunds | F/N | |
| 9.2 | Pre | E | 5900 | Other Revenue | F/N | |
| 9.2 | Pre | E | 5909 | Contra Revenue for Other Revenue | F/N | |
| 9.2 | Pre | E | 5990 | Collections for Others | F/N | |
| 9.2 | Pre | E | 5991 | Accrued Collections for Others | F/N | |
| 9.2 | Pre | E | 6100 | Operating Expenses/Program Costs | F/N | |
| 9.2 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | |
| 9.2 | Pre | E | 6199 | Adjustment to Subsidy Expense | N | |
| 9.2 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | |
| 9.2 | Pre | E | 6320 | Interest Expenses on Securities | F/N | |

**Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre/Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 | Additional Information Required |
|---|---|---|---|---|---|---|
| | | | | | Federal/ | |
| | | | | | NonFederal | |
| | | | | | /2 | |
| 9.2 | Pre | E | 6330 | Other Interest Expenses | F/N | |
| 9.2 | Pre | E | 6400 | Benefit Expense | F/N | |
| 9.2 | Pre | E | 6500 | Cost of Goods Sold | N | |
| 9.2 | Pre | E | 6610 | Cost Capitalization Offset | N | |
| 9.2 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | N | |
| 9.2 | Pre | E | 6720 | Bad Debt Expense | F/N | |
| 9.2 | Pre | E | 6730 | Imputed Costs | F | |
| 9.2 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | |
| 9.2 | Pre | E | 6800 | Future Funded Expenses | F/N | |
| 9.2 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | |
| 9.2 | Pre | E | 6900 | Nonproduction Costs | F/N | |
| 9.2 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | |
| 9.2 | Pre | E | 7111 | Gains on Disposition of Investments | F/N | |
| 9.2 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | |
| 9.2 | Pre | E | 7180 | Unrealized Gains | F/N | |
| 9.2 | Pre | E | 7190 | Other Gains | F/N | |
| 9.2 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | |
| 9.2 | Pre | E | 7211 | Losses on Disposition of Investments | F/N | |
| 9.2 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | |
| 9.2 | Pre | E | 7280 | Unrealized Losses | F/N | |
| 9.2 | Pre | E | 7290 | Other Losses | F/N | |
| 9.2 | Pre | E | 7300 | Extraordinary Items | N | |
| 9.2 | Pre | E | 7400 | #N/A | F/N | |
| 9.2 | Pre | E | 7401 | #N/A | F/N | |
| 9.2 | Pre | E | 7500 | #N/A | F/N | |
| 9.2 | Pre | E | 7600 | #N/A | N | |
| | | | | | | |
| **10** | **Total Net Position CALC (9.1 + 9.2)** | | | | | |
| | | | | | | |
| **11** | **Total Liabilities and Net Position CALC (8 + 10)** | | | | | |

**Footnotes:**

1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **1. Gross Cost:** | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| **2. Non-Federal Gross Cost** | | | | | | | |
| 2 | Pre | E | 6100 | Operating Expenses/Program Costs | N | | |
| 2 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | N | | |
| 2 | Pre | E | 6199 | Adjustment to Subsidy Expense | N | | |
| 2 | Pre | E | 6320 | Interest Expenses on Securities | N | | |
| 2 | Pre | E | 6330 | Other Interest Expenses | N | | |
| 2 | Pre | E | 6400 | Benefit Expense | N | | |
| 2 | Pre | E | 6500 | Cost of Goods Sold | N | | |
| 2 | Pre | E | 6600 | Applied Overhead | N | | |
| 2 | Pre | E | 6610 | Cost Capitalization Offset | N | | |
| 2 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | N | | |
| 2 | Pre | E | 6720 | Bad Debt Expense | N | | |
| 2 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | N | | |
| 2 | Pre | E | 6800 | Future Funded Expenses | N | | |
| 2 | Pre | E | 6900 | Nonproduction Costs | N | | |
| 2 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | X | |
| 2 | Pre | E | 7211 | Losses on Disposition of Investments | N | X | |
| 2 | Pre | E | 7280 | Unrealized Losses | N | X | |
| 2 | Pre | E | 7290 | Other Losses | N | X | |
| 2 | Pre | E | 7300 | Extraordinary Items | N | | |
| 2 | Pre | E | 7500 | Distribution of Income - Dividend | N | X | |
| 2 | Pre | E | 7600 | Changes in Actuarial Liability | N | | |
| | | | | | | | |
| **3. Interest on Debt Held by the Public** | | | | | | | |
| | | | | | | | Department of the Treasury Only |
| **4. Total Non-Federal Gross Cost CALC (2 + 3)** | | | | | | | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **5. Federal Gross Cost** | | | | | | | |
| | | | | | | | |
| **5.1 Benefit Program Costs Related to Exchange Transactions (RC 26) /3** | | | | | | | |
| 5.1 | Pre | E | 6400 | Benefit Expense | F | | |
| 5.1 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| | | | | | | | |
| **5.2 Benefit Program Costs Related to Nonexchange Transactions (RC 08) /3** | | | | | | | |
| 5.2 | Pre | E | 6400 | Benefit Expense | F | | |
| 5.2 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| | | | | | | | |
| **5.3 Imputed Costs (RC 25) /3** | | | | | | | |
| 5.2 | Pre | E | 6730 | Imputed Costs | F | | |
| | | | | | | | |
| **5.4 Buy/ Sell Cost (RC 24) /3** | | | | | | | |
| 5.4 | Pre | E | 6100 | Operating Expenses/Program Costs | F | | |
| 5.4 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F | | |
| 5.4 | Pre | E | 6800 | Future Funded Expenses | F | | |
| 5.4 | Pre | E | 6900 | Nonproduction Costs | F | | |
| | | | | | | | |
| **5.5 Federal Securities Interest Expense Related to Exchange Transactions (RC 3) /3** | | | | | | | |
| 5.5 | Pre | E | 6320 | Interest Expenses on Securities | F | | Department of the Treasury Only |
| 5.5 | Pre | E | 7211 | Losses on Disposition of Investments | F | X | |
| 5.5 | Pre | E | 7280 | Unrealized Losses | F | X | |
| | | | | | | | |
| **5.6 Federal Securities Interest Expense Related to Nonexchange Transactions (RC 4) /3** | | | | | | | |
| 5.6 | Pre | E | 6320 | Interest Expenses on Securities | F | | Department of the Treasury Only |
| 5.6 | Pre | E | 7211 | Losses on Disposition of Investments | F | X | |
| 5.6 | Pre | E | 7280 | Unrealized Losses | F | X | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **5.7 Borrowing Interest and Other Expenses Related to Exchange Transactions (RC 5) /3** | | | | | | | |
| 5.7 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| 5.7 | Pre | E | 6330 | Other Interest Expenses | F | | |
| | | | | | | | |
| **5.8 Borrowing Interest Expense Related to Nonexchange Transactions (RC 7) /3** | | | | | | | |
| 5.8 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| | | | | | | | |
| **5.9 Borrowing Losses (RC 6) /3** | | | | | | | |
| 5.9 | Pre | E | 7290 | Other Losses | F | X | |
| 5.9 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | X | Department of the Treasury Only |
| | | | | | | | |
| **5.10 Other Costs Without Reciprocals (RC 29) /3** | | | | | | | |
| 5.10 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F | | |
| 5.10 | Pre | E | 6720 | Bad Debt Expense | F | | |
| 5.10 | Pre | E | 7500 | Distribution of Income - Dividend | F | X | |
| | | | | | | | |
| **6. Total Federal Gross Cost CALC (5.1…5.10)** | | | | | | | |
| | | | | | | | |
| **7. Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and Non-Federal) of all programs and/or entities of a department/agency) CALC (2 + 5)** | | | | | | | |
| 7 | Pre | E | 6100 | Operating Expenses/Program Costs | F/N | | |
| 7 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | |
| 7 | Pre | E | 6199 | Adjustment to Subsidy Expense | N | | |
| 7 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | |
| 7 | Pre | E | 6320 | Interest Expenses on Securities | F/N | | |
| 7 | Pre | E | 6330 | Other Interest Expenses | F/N | | |
| 7 | Pre | E | 6400 | Benefit Expense | F/N | | |
| 7 | Pre | E | 6500 | Cost of Goods Sold | N | | |
| 7 | Pre | E | 6600 | Applied Overhead | N | | |
| 7 | Pre | E | 6610 | Cost Capitalization Offset | N | | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 7 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | N | | |
| 7 | Pre | E | 6720 | Bad Debt Expense | F/N | | |
| 7 | Pre | E | 6730 | Imputed Costs | F | | |
| 7 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | |
| 7 | Pre | E | 6800 | Future Funded Expenses | F/N | | |
| 7 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F | | |
| 7 | Pre | E | 6900 | Nonproduction Costs | F/N | | |
| 7 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | X | |
| 7 | Pre | E | 7211 | Losses on Disposition of Investments | F/N | X | |
| 7 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | X | |
| 7 | Pre | E | 7280 | Unrealized Losses | F/N | X | |
| 7 | Pre | E | 7290 | Other Losses | F/N | X | |
| 7 | Pre | E | 7300 | Extraordinary Items | N | | |
| 7 | Pre | E | 7500 | Distribution of Income - Dividend | F/N | X | |
| 7 | Pre | E | 7600 | Changes in Actuarial Liability | N | | |
| | | | | | | | |
| **8. Earned Revenue** | | | | | | | |
| | | | | | | | |
| **9. Non-Federal Earned Revenue** | | | | | | | |
| 9 | Pre | E | 5100 | Revenue From Goods Sold | N | X | |
| 9 | Pre | E | 5109 | Contra Revenue for Goods Sold | N | X | |
| 9 | Pre | E | 5200 | Revenue From Services Provided | N | X | |
| 9 | Pre | E | 5209 | Contra Revenue for Services Provided | N | X | |
| 9 | Pre | E | 5310 | Interest Revenue - Other | N | X | |
| 9 | Pre | E | 5311 | Interest Revenue - Investments | N | X | |
| 9 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | X | |
| 9 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | |
| 9 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | |
| 9 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | N | X | |
| 9 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | N | X | |
| 9 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | N | X | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 9 | Pre | E | 5400 | Benefit Program Revenue | N | X | |
| 9 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | N | X | |
| 9 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | |
| 9 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | |
| 9 | Pre | E | 5900 | Other Revenue | N | X | |
| 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | N | X | |
| 9 | Pre | E | 5990 | Collections for Others | N | X | |
| 9 | Pre | E | 5991 | Accrued Collections for Others | N | X | |
| 9 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | X | |
| 9 | Pre | E | 7111 | Gains on Disposition of Investments | N | X | |
| 9 | Pre | E | 7180 | Unrealized Gains | N | X | |
| 9 | Pre | E | 7190 | Other Gains | N | X | |
| | | | | | | | |
| **10. Federal Earned Revenue** | | | | | | | |
| | | | | | | | |
| **10.1 Benefit Program Revenues (RC 26) /3** | | | | | | | |
| 10.1 | Pre | E | 5400 | Benefit Program Revenue | F | X | |
| | | | | | | | |
| **10.2 Buy/Sell Revenues (RC 24) /3** | | | | | | | |
| 10.2 | Pre | E | 5100 | Revenue From Goods Sold | F | X | |
| 10.2 | Pre | E | 5200 | Revenue From Services Provided | F | X | |
| 10.2 | Pre | E | 5900 | Other Revenue | F | X | |
| | | | | | | | |
| **10.3 Federal Securities Interest Revenues Investments (RC 3) /3** | | | | | | | |
| 10.3 | Pre | E | 5311 | Interest Revenue - Investments | F | X | |
| 10.3 | Pre | E | 7111 | Gains on Disposition of Investments | F | X | |
| 10.3 | Pre | E | 7180 | Unrealized Gains | F | X | |
| | | | | | | | |
| **10.4 Borrowings Interest Revenues and Other Revenues (RC 5) /3** | | | | | | | |
| 10.4 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | X | Department of the Treasury Only |
| | | | | | | | |
| **10.5 Borrowing Gains (RC 6) /3** | | | | | | | |
| 10.5 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | X | Department of the Treasury Only |
| 10.5 | Pre | E | 7190 | Other Gains | F | X | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **10.6 Other Revenues Without Reciprocal (RC 29) /3** | | | | | | | |
| 10.6 | Pre | E | 5109 | Contra Revenue for Goods Sold | F | X | |
| 10.6 | Pre | E | 5209 | Contra Revenue for Services Provided | F | X | |
| 10.6 | Pre | E | 5310 | Interest Revenue - Other | F | X | |
| 10.6 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F | X | |
| 10.6 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | X | |
| 10.6 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F | X | |
| 10.6 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F | X | |
| 10.6 | Pre | E | 5909 | Contra Revenue for Other Revenue | F | X | |
| 10.6 | Pre | E | 5990 | Collections for Others | F | | |
| 10.6 | Pre | E | 5991 | Accrued Collections for Others | F | | |
| | | | | | | | |
| **11. Total Federal Earned Revenue CALC (10.1…10.6)** | | | | | | | |
| | | | | | | | |
| **12. Department Total Earned Revenue CALC (9 + 10)** | | | | | | | |
| 12 | Pre | E | 5100 | Revenue From Goods Sold | F/N | X | |
| 12 | Pre | E | 5109 | Contra Revenue for Goods Sold | F/N | X | |
| 12 | Pre | E | 5200 | Revenue From Services Provided | F/N | X | |
| 12 | Pre | E | 5209 | Contra Revenue for Services Provided | F/N | X | |
| 12 | Pre | E | 5310 | Interest Revenue - Other | F/N | X | |
| 12 | Pre | E | 5311 | Interest Revenue - Investments | F/N | X | |
| 12 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F/N | X | |
| 12 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | X | |
| 12 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | X | |
| 12 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | |
| 12 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | X | |

**Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting**

| Line No. | Pre / Post | Trial Bal. | USSGL Acct. | USSGL Account Title | USSGL Account Attribute /1 Fed. / NonFed. /2 | Exch. / Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| 12 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F/N | X | |
| 12 | Pre | E | 5400 | Benefit Program Revenue | F/N | X | |
| 12 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | X | |
| 12 | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | N | X | |
| 12 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | N | X | |
| 12 | Pre | E | 5900 | Other Revenue | F/N | X | |
| 12 | Pre | E | 5909 | Contra Revenue for Other Revenue | F/N | X | |
| 12 | Pre | E | 5990 | Collections for Others | N | X | |
| 12 | Pre | E | 5991 | Accrued Collections for Others | N | X | |
| 12 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | X | |
| 12 | Pre | E | 7111 | Gains on Disposition of Investments | F/N | X | |
| 12 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | X | |
| 12 | Pre | E | 7180 | Unrealized Gains | F/N | X | |
| 12 | Pre | E | 7190 | Other Gains | F/N | X | |
| | | | | | | | |
| **13. Net Cost of Operations CALC (2…9)** | | | | | | | |

**Footnotes:**

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700 Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7

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## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute /1 Fed./ NonFed. /2 | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **1** | **Beginning Net Position Balance** | | | | | | |
| 1 | Pre | B | 3100 | Unexpended Appropriations - Cumulative | | | |
| 1 | Pre | B | 3310 | Cumulative Results of Operations | | | |
| 1 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | | |
| 1 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | | | |
| 1 | Pre | E | 7401 | Prior-Period Adjustments - Restated | | | |
| | | | | | | | |
| **2** | **Non-Federal Prior Period Adjustments (Not Restated)** | | | | | | |
| 2 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | N | | |
| | | | | | | | |
| **3** | **Federal Prior Period Adjustments (Not Restated) (RC-29)** | | | | | | |
| 3 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| 3 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | | | |
| 3 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | F | | |
| | | | | | | | |
| **4** | **Adjusted Beginning Net Position Balance CALC (1…3)** | | | | | | |
| | | | | | | | |
| **5** | **Non-Federal Non-Exchange Revenue** | | | | | | |
| | | | | | | | |
| **5.1** | **Individual Income Tax and Tax Withholdings** | | | | | | |
| 5.1 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to individual income tax and tax withholdings - Department of the Treasury only |
| 5.1 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to individual income tax and tax withholdings - Department of the Treasury only |
| 5.1 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to individual income tax and tax withholdings - Department of the Treasury only |
| 5.1 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to individual income tax and tax withholdings - Department of the Treasury only |
| | | | | | | | |
| **5.2** | **Corporation Income Taxes** | | | | | | |
| 5.2 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to corporation income tax - Department of the Treasury only |
| 5.2 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to corporation income tax - Department of the Treasury only |
| 5.2 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to corporation income tax - Department of the Treasury only |
| 5.2 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to corporation income tax - Department of the Treasury only |
| | | | | | | | |
| **5.3** | **Unemployment Taxes** | | | | | | |
| 5.3 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to unemployment taxes |
| 5.3 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to unemployment taxes |
| 5.3 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to unemployment taxes |
| 5.3 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to unemployment taxes |
| | | | | | | | |
| **5.4** | **Excise Taxes** | | | | | | |
| 5.4 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to excise taxes |
| 5.4 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to excise taxes |
| 5.4 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to excise taxes |
| 5.4 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to excise taxes |

## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute /1 Fed./ NonFed. /2 | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **5.5** | **Estate and Gift Taxes** | | | | | | |
| 5.5 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to estate and gift taxes - Department of the Treasury only |
| 5.5 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to estate and gift taxes - Department of the Treasury only |
| 5.5 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to estate and gift taxes - Department of the Treasury only |
| 5.5 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to estate and gift taxes - Department of the Treasury only |
| | | | | | | | |
| **5.6** | **Customs Duties** | | | | | | |
| 5.6 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to custom duties - Department of the Treasury only |
| 5.6 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to custom duties - Department of the Treasury only |
| 5.6 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to custom duties - Department of the Treasury only |
| 5.6 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to custom duties - Department of the Treasury only |
| | | | | | | | |
| **5.7** | **Other Taxes and Receipts** | | | | | | |
| 5.7 | Pre | E | 5311 | Interest Revenue - Investments | N | T | |
| 5.7 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | N | T | |
| 5.7 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | N | T | |
| 5.7 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | N | T | |
| 5.7 | Pre | E | 5800 | Tax Revenue Collected | N | T | Related to other taxes |
| 5.7 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | N | T | Related to other taxes |
| 5.7 | Pre | E | 5809 | Contra Revenue for Taxes | N | T | Related to other taxes |
| 5.7 | Pre | E | 5890 | Tax Revenue Refunds | N | T | Related to other taxes |
| 5.7 | Pre | E | 5310 | Interest Revenue - Other | N | T | |
| 5.7 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | N | T | |
| 5.7 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | N | T | |
| 5.7 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | N | T | |
| 5.7 | Pre | E | 5400 | Benefit Program Revenue | N | T | |
| 5.7 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | N | T | |
| 5.7 | Pre | E | 5600 | Donated Revenue - Financial Resources | N | T | |
| 5.7 | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | N | T | |
| 5.7 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | N | T | |
| 5.7 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | N | T | |
| 5.7 | Pre | E | 5900 | Other Revenue | N | T | |
| 5.7 | Pre | E | 5909 | Contra Revenue for Other Revenue | N | T | |
| 5.7 | Pre | E | 5990 | Collections for Others | N | T | |
| 5.7 | Pre | E | 5991 | Accrued Collections for Others | N | T | |
| 5.7 | Pre | E | 7110 | Gains on Disposition of Assets - Other | N | T | |
| 5.7 | Pre | E | 7111 | Gains on Disposition of Investments | N | T | |
| 5.7 | Pre | E | 7180 | Unrealized Gains | N | T | |
| 5.7 | Pre | E | 7190 | Other Gains | N | T | |
| 5.7 | Pre | E | 7210 | Losses on Disposition of Assets - Other | N | T | |
| 5.7 | Pre | E | 7211 | Losses on Disposition of Investments | N | T | |
| 5.7 | Pre | E | 7280 | Unrealized Losses | N | T | |
| 5.7 | Pre | E | 7290 | Other Losses | N | T | |
| 5.7 | Pre | E | 7500 | Distribution of Income - Dividend | N | T | |

## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute /1 Fed./ NonFed. /2 | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| **5.8** | **Miscellaneous Earned Revenue** | | | | | | As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government |
| **5.9** | **Total Non-Federal Non-Exchange Revenue CALC (5.1…5.8)** | | | | | | |
| **6** | **Federal Non-Exchange Revenue** | | | | | | |
| **6.1** | **Federal Securities Interest Revenue (Non-Exchange) (RC 04) /3** | | | | | | |
| 6.1 | Pre | E | 5311 | Interest Revenue - Investments | F | T | |
| **6.2** | **Borrowings Interest Revenue (Non-Exchange) (RC 07) /3** | | | | | | |
| 6.2 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | T | |
| **6.3** | **Benefit Program Revenue (Non-Exchange) (RC-08) /3** | | | | | | |
| 6.3 | Pre | E | 5400 | Benefit Program Revenue | F | T | |
| **6.4** | **Other Taxes and Receipts (RC 29) /3** | | | | | | |
| 6.4 | Pre | E | 5800 | Tax Revenue Collected | F | T | |
| 6.4 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | F | T | |
| 6.4 | Pre | E | 5809 | Contra Revenue for Taxes | F | T | |
| 6.4 | Pre | E | 5890 | Tax Revenue Refunds | F | T | |
| **6.5** | **Total Federal Non-Exchange Revenue CALC (6.1…6.4)** | | | | | | |
| **7** | **Budgetary Financing Sources:** | | | | | | |
| **7.1** | **Appropriations Received (RC-29) /3** | | | | | | |
| 7.1 | Pre | E | 3101 | Unexpended Appropriations - Appropriations Received | | | |
| **7.2** | **Unexpended Appropriations Transferred-In (RC 28) /3** | | | | | | |
| 7.2 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | F | | |
| **7.3** | **Unexpended Appropriations Transferred-Out (RC 28) /3** | | | | | | |
| 7.3 | Pre | E | 3103 | Unexpended Appropriations - Transfers-Out | F | | |
| **7.4** | **Other Adjustments (Rescissions, etc.) (RC-29) /3** | | | | | | |
| 7.4 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | | | |
| 7.4 | Pre | E | 5790 | Other Financing Sources | F | | |
| **7.5** | **Appropriations Used (RC-29) /3** | | | | | | |
| 7.5 | Pre | E | 3107 | Unexpended Appropriations - Used | | | |
| 7.5 | Pre | E | 5700 | Expended Appropriations | | | |
| **7.6** | **Appropriations Transfers-In (RC 19) /3** | | | | | | |
| 7.6 | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | F | | |
| 7.6 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | F | | |
| 7.6 | Pre | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | F | | |

## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute /1 Fed./ NonFed. /2 | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **7.7** | **Appropriations Transfers-Out (RC 19) /3** | | | | | | |
| 7.7 | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | F | | |
| 7.7 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | F | | |
| 7.7 | Pre | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | F | | |
| | | | | | | | |
| **7.8** | **Other Financing Sources (RC 29)** | | | | | | |
| 7.8 | Pre | E | 5310 | Interest Revenue - Other | F | T | |
| 7.8 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | F | T | |
| 7.8 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | T | |
| 7.8 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F | T | |
| 7.8 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | T | |
| 7.8 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | F | T | |
| 7.8 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | F | T | |
| 7.8 | Pre | E | 5790 | Other Financing Sources | F | | |
| 7.8 | Pre | E | 5799 | Adjustment of Appropriations Used | | | |
| 7.8 | Pre | E | 5900 | Other Revenue | F | T | |
| 7.8 | Pre | E | 5909 | Contra Revenue for Other Revenue | F | T | |
| 7.8 | Pre | E | 5990 | Collections for Others | F | T | |
| 7.8 | Pre | E | 5991 | Accrued Collections for Others | F | T | |
| 7.8 | Pre | E | 7111 | Gains on Disposition of Investments | F | T | |
| 7.8 | Pre | E | 7112 | Gains on Disposition of Borrowings | F | T | |
| 7.8 | Pre | E | 7180 | Unrealized Gains | F | T | |
| 7.8 | Pre | E | 7190 | Other Gains | F | T | |
| 7.8 | Pre | E | 7211 | Losses on Disposition of Investments | F | T | |
| 7.8 | Pre | E | 7212 | Losses on Disposition of Borrowings | F | T | |
| 7.8 | Pre | E | 7280 | Unrealized Losses | F | T | |
| 7.8 | Pre | E | 7290 | Other Losses | F | T | |
| 7.8 | Pre | E | 7500 | Distribution of Income - Dividend | F | T | |
| | | | | | | | |
| **7.9** | **Total Budgetary Financing Sources CALC (7.1…7.8)** | | | | | | |
| | | | | | | | |
| **8** | **Other Financing Sources** | | | | | | |
| | | | | | | | |
| **8.1** | **Transfers-In Without Reimbursement (RC 18) /3** | | | | | | |
| 8.1 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | F | | |
| | | | | | | | |
| **8.2** | **Transfers-Out Without Reimbursement (RC 18) /3** | | | | | | |
| 8.2 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | F | | |
| | | | | | | | |
| **8.3** | **Imputed Financing Sources (RC 25) /3** | | | | | | |
| 8.3 | Pre | E | 5780 | Imputed Financing Sources | F | | |
| | | | | | | | |
| **8.4** | **Total Other Financing Sources CALC (8.1…8.3)** | | | | | | |

## Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

| Line No. | Pre/ Post | Trial Bal. | USSGL Account | USSGL Account Title | USSGL Account Attribute /1 Fed./ NonFed. /2 | Exch./ Nonexch. | Additional Information Required |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| 9 | Net Cost of Operations (+/-) | | | | | | |
| | | | | | | | |
| 10 | Ending Net Position Balance CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) - 9) | | | | | | |

**Footnotes:**

1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For RC (Reciprocal Category) detail information, see TFM Volume I, Part 2 - Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.