

U.S. GOVERNMENT STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual



U.S. Standard General Ledger Division

Financial Management Service



Treasury Financial Manual

Transmittal Letter No. S2-02-01

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

1. Purpose

This transmittal letter issues revisions to portions of the U.S. Government Standard General Ledger (USSGL).

2. Changes to the USSGL

Summary of Changes – This section highlights changes made throughout the document since the last formal publication.

Section I – Chart of Accounts

Remove old page I-1; replace with new page I-1.
Remove old page I-3; replace with new page I-3.
Remove old page I-5; replace with new page I-5.
Remove old page I-6; replace with new page I-6.

Section II – Account Descriptions

Remove old page II-15; replace with new page II-15.
Remove old page II-65; replace with new page II-65.
Remove old page II-66; replace with new page II-66.

Section III – Account Transactions - This section provides updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective for implementation October 1, 2001, for fiscal 2002 reporting.

Remove old page III-19; replace with new page III-19.
Remove old page III-21; replace with new page III-21.
Remove old page III-59; replace with new page III-59.
Remove old page III-131; replace with new page III-131.
Remove old pages III-169 through III-260; replace with new pages III-169 through III-260.

Section IV – USSGL Attributes

Remove old pages IV-5 through IV-10; replace with new pages IV-5 through IV-10.

Remove old pages IV-11 through IV-18; replace with new pages IV-11 through IV-16.

Section V – USSGL Crosswalks

Remove old pages V-1 through V-2; replace with new pages V-1 through V-2.

Remove old page V-22; replace with new page V-22.

Remove old pages V-69 through V-171; replace with new pages V-69 through V-153.

3. Effective Date

These changes are effective October 1, 2001, for fiscal 2002 reporting.

4. References

The following reference contains additional guidance related to the changes herein:

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>

The USSGL website (www.fms.treas.gov/ussgl) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL site to receive notifications throughout the year of all updates and other information concerning the USSGL.

5. Inquiries

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

U.S. Standard General Ledger Division
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: 10/26/01

**U.S. Government Standard General Ledger
Interim Summary of Changes**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>TFM#S2-01-02/03 Effected Pages</u>	<u>Date</u>
III	<i>USSGL Chart of Accounts and Descriptions:</i>			
	SGL Account			
	4114	Revised definition	Page II-32	2/02
	6400	Revised definition	Page II-65	2/02
III	<i>USSGL Account Transactions:</i>			
	Transaction			
	A125	Added	Pages III-5, III-28, 2/02 III-28A	
	A267	Added	Pages III-9, III-51A	2/02
	B110	Added dr 2210 and dr 2215	Page III-58	2/02
	B134	Revised comment	Page III-63	2/02
	B308	Added	Pages III-12, III-68A	2/02
	B404	Added dr 1720	Page III-74	2/02
	C139	Added	Pages III-14, III-86A	2/02
	D320	Revised comment	Page III-133	2/02
	D354	Added	Pages III-20, III-138A	2/02
	D355	Added	“	2/02
	D356	Added	“	2/02
	D606	Deleted dr 6100; Added dr 6790	Page III-145	2/02
IV	<i>USSGL Attributes:</i>			
	Fiscal 2002 FACTS II Attribute Table:			
		Revised USSGL Attribute Values:		
		4397: Added “Y” to Authority_Type		4/02
		4393: Deleted “Y” for Borrowing_Source		7/02
		4146, 4147, 4151, 4152: Added “Y” to Direct_Transfer_Agency and Direct_Transfer_Account		7/02
		4143: Added “Y” to BEA_Category_Indicator		7/02
V	<i>Crosswalks to Standard External Reports:</i>			
	None			

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

Section	Item Changed	Change	TFM#S2-02-01
I	USSGL Chart of Accounts:		
	Section I Introduction	Revised to emphasize the importance of USSGL attributes	Pages I –1,2
	1399	Revised location under “Receivables”	Page I-3
	1633	Revised Normal Balance to “Debit”	Page I-5
	1750-1990	Revised Subtitles for Assets	Page I-6
II	USSGL Account Descriptions:		
	1633	Revised Normal Balance to “Debit”	Page II-15
	6400	Revised description (replace “Employment” with “Employee’s”)	Page II-65
	6790	Revised description (remove “from the public”)	Page II-66
III	USSGL Account Transactions:		
	Transaction		
	B118	Deleted cr4266, Added cr4267	Page III-59
	D309	Revised description	Pages III-19,131
	D605	Removed erroneous transaction	Page III-21
	USSGL Account Postings:		
		Revised	Pages III-169 through III-260
IV	USSGL Attributes:		
	Fiscal 2001 FACTS I Attribute Table:		
		Revised USSGL Account Titles:	Pages IV-5 through IV-9
		1330	
		1830	
		1839	
		1921	
		2150	
		2995	
		5700	
		5765	
		7400	
	Fiscal 2002 FACTS I Attribute Table:		
		Revised USSGL Account Titles:	Pages IV-11 through IV-16
		1330	
		1839	
		1921	
		2150	
		2995	
		3100	
		5700	
		5765	

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

Section	Item Changed	Change	TFM#S2-02-01
IV	<i>USSGL Attributes (continued):</i>		
	Fiscal 2002 FACTS I Attribute Table (continued):		
		Revised USSGL Account Attribute Values:	Pages IV-12 and IV-14
		1618 Fed/Non Fed to "Y"	
		Trading Partner to "Y"	
		2940 Fed/Non Fed to "Y"	
		Trading Partner to "Y"	
		2960 Fed/Non Fed to "Y"	
		Trading Partner to "Y"	
		Added USSGL Accounts:	Page IV- 14
		3101, 3102, 3103, 3106, 3107, 3109	
V	<i>Crosswalks to Standard External Reports:</i>		
	Section V: Crosswalks to Standard External Reports Cover Sheet		
		Revised Pagination for "Fiscal 2002 Reporting"	Pages V-1 and V-2
	<i>Fiscal 2001 FMS 2108: Yearend Closing Statement</i>		
	Unexpended Balances; Definite/Indefinite Borrowing/Contract Authority		
		Deleted USSGL Account 4166	PageV-22
	<i>Fiscal 2002 SF 133: Report on Budget Execution and Budgetary Resources</i>		
	<i>NOTE: Pursuant to FASAB SFFAS No. 7, OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements", Section 6.1, and OMB Circular No. A-34 (2000), Section 30.15(e), the information on the "Statement of Budgetary Resources" (SBR) should be consistent with the information reported on the "Report on Budget Execution and Budgetary Resources" (SF 133.) Therefore, the crosswalk from the USSGL to the SF 133 now also serves as the crosswalk from the USSGL to the SBR.</i>		
	Footnotes	Added to explain differences between the SF 133 and the SBR	Pages V-69 through V-83
	<i>Fiscal 2002 FMS 2108: Yearend Closing Statement</i>		
	Unexpended Balances, Investments, Imprest Funds – For Treasury		
	Appropriation Fund Symbol With Unamortized Discounts or Premiums:		
	Col 6	Delete USSGL Accounts 1621, 1622, 1623	Page V-85
	Col 6	Move USSGL Account 1638 from Auth. Ind. .971 to .931	Page V-85
	<i>Fiscal 2002 Agency Financial Statements</i>		
	<i>NOTE: Review OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," dated September 25, 2001, the OMB Circular No. A-11 (2001), "Preparation and Submission of Budget Estimates," dated July 17, 2001, and OMB Circular No. A-34 (2000), "Instructions on Budget Execution," dated November 3, 2000, for detailed changes to USSGL Form and Content Statement Crosswalks. The SF 133 and Statement of Budgetary Resources reporting requirements are illustrated in a single USSGL crosswalk with footnotes added to explain the minor differences between the two requirements.</i>		
			Pages V-69 through V-83 and V- 93 through V-129
	<i>Program and Financing Schedule</i>		
	<i>NOTE: Review OMB Bulletin No. A-11 (2001), "Preparation and Submission of Budget Estimates," dated July 17, 2001, or detailed changes.</i>		
			Pages V-131 through V-153



Treasury Financial Manual

Transmittal Letter No. S2-01-03

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

1. Purpose

This transmittal letter issues revisions to portions of the U.S. Government Standard General Ledger (USSGL).

2. Changes to the USSGL

Summary of Changes – This section highlights changes made throughout the document since the last formal publication.

Section I – Chart of Accounts -

Remove and replace page I-8.

Section II – Account Descriptions

Remove old page II-30; replace with new pages II-30 through II-30a.

Remove old page II-59; replace with new page II-59.

Section III – Account Transactions - This section provides updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective for implementation October 1, 2001, for fiscal 2002.

Remove old Section III; replace with new Section III.

Section IV – USSGL Attributes

Remove old pages IV-47 through IV-51; replace with new pages IV-47 through IV-51.

Remove old pages IV-55 through IV-62; replace with new pages IV-55 through IV-62.

3. Effective Date

These changes are effective October 1, 2001 for fiscal 2002 reporting.

NOTE: This release provides new proprietary USSGL accounts that support OMB Form and Content requirements for the fiscal year 2002 Statement of Changes in Net Position. Agencies must report these new accounts in their FACTS I submission beginning fiscal 2002. Agencies unable to expedite these updates to internal accounting systems for fiscal 2002 must derive amounts for these new accounts from other existing data.

4. References

The following reference contains additional guidance related to the changes herein:

Draft Guidance for the Form and Content of Agency Financial Statements (May 11, 2001). See http://www.whitehouse.gov/omb/financial/2002_draft_transmittal_051101.html.

The USSGL website (www.fms.treas.gov/ussgl) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL site to receive notifications throughout the year of all updates to and of other information concerning the USSGL.

5. Inquiries

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

Financial Standards and Reporting Division
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: 7/31/01

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

Section	Item Changed	Change
I/II	<i>USSGL Chart of Accounts and Descriptions:</i>	
	SGL Account	
	3100	Revised title and definition
	3101	Added
	3102	Added
	3103	Added
	3106	Added
	3107	Added
	3109	Added
	3320	Deleted
	5700	Revised definition
III	<i>USSGL Account Transactions:</i>	
	Account Transaction	
	A104	Revised description and comment Deleted cr 3100, Added cr 3101
	A106	Revised comment Deleted dr 3100, Added dr 3106
	A108	Deleted
	A110	Revised description, comment, transaction origin Deleted cr 3100, Added cr 3101
	A112	Deleted dr 3100, Added dr 3106 Revised transaction origin
	A130	Deleted dr 3100, Added dr 3106
	A132	Deleted dr 3100, Added dr 3106
	A136	Deleted dr 3100, Added dr 3106
	A146	Revised comment
	A170	Deleted cr 3100, Added cr 3101
	A214	Revised comment Deleted dr 3100, Added dr 3103
	A220	Revised comment Deleted cr 3100, Added cr 3102
	A226	Revised comment Deleted dr 3100, Added dr 3103
	A228	Revised comment Deleted cr 3100, Added cr 3102
	A230	Revised comment Deleted dr 3100, Added dr 3103
	A232	Revised comment Deleted cr 3100, Added cr 3102
	A246	Revised comment Deleted cr 3100, Added cr 3102
	A248	Revised comment Deleted dr 3100, Added dr 3103

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	Account Transaction	
	A250	Deleted cr 3100, Added cr 3102
	A252	Deleted dr 3100, Added dr 3103
	A254	Deleted dr 3100, Added dr 3103
	A256	Revised description and comment Deleted dr 3100, Added dr 3103
	A257	Added
	A308	Revised title - account 4871
	B102	Revised comment
	B105	Revised comment
	B106	Revised comment
	B107	Revised comment
	B108	Revised comment
	B118	Revised comment
	B130	Revised comment
	B134	Revised comment Deleted dr 3100, Added dr 3107
	B302	Revised comment
	B304	Revised comment
	B306	Revised comment
	B322	Revised comment
	B332	Revised comment
	B334	Revised comment
	B404	Revised comment
	C132	Revised comment
	C134	Revised comment
	C136	Revised comment
	C138	Revised comment
	C206	Revised comment
	D102	Revised comment
	D106	Revised comment
	D114	Revised comment
	D116	Revised comment
	D120	Revised title - account 4871
	D126	Revised comment
	D132	Revised comment Revised title - account 4871
	D134	Revised title - account 4871
	D302	Revised description, comment; Added dr 4610 and cr 4700
	D402	Revised comment
	D404	Revised comment
	D406	Revised comment
	D408	Revised comment

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	Account Transaction	
	D410	Revised comment
	D616	Revised comment
	F106	Revised description and comment Deleted dr 3100, Added dr 3106
	F107(new)	Added
	F107	Revised to F108 Revised description Deleted dr 3100, Added dr 3101
	F108	Revised to F109 Revised comment
	F120	Revised description Deleted dr 3100, Added dr 3106
	F122	Deleted dr 3100, Added dr 3106
	F128	Revised description and comment Deleted cr 4350 and pair dr 3100/cr 1010 Deleted cr 3100, Added cr 3107
	F227	Revised title - account 4871
	F233	Added
IV	<i>USSGL Attributes:</i>	
	<u>Definitions:</u>	Revised Attribute Domain Values for Year_of_Budget Auth Page IV-50 Revised Attribute Domain Values for Borrowing Source Page IV-50 Revised Attribute Domain Values for Advance Flag Page IV-50 Revised Deficiency Flag Attribute Definition Page IV-51 Revised – Detailed Financial Information – Bolded Attribute Titles and Domain Values Pages IV-47-51
	<i>Fiscal 2002 FACTS II Attribute Table:</i>	
	Deleted USSGL Account 1618	Page IV-55
	Deleted Footnote Indicator “2” for Column Heading - “Transaction Partner” Attribute	Page IV-55 thru 61
	Deleted Attribute Titles and Domain Values	Page IV-62



Treasury Financial Manual

Transmittal Letter No. S2-01-02

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

Subject: U.S. Government Standard General Ledger

1. Purpose

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

2. Changes to the USSGL

Summary of Changes—This section highlights changes made throughout the document since the last formal publication.

Section I: Chart of Accounts—This section includes all current USSGL accounts. Accounts that have been changed are bolded.

Section II: Account Descriptions—This section includes all changes to the USSGL accounts and definitions over the past year.

Section III: Accounting Transactions—This section provides updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective for implementation October 1, 2001, for fiscal 2002.

Section IV: USSGL Attributes—This section describes attributes to the USSGL. It also shows the USSGL attributes used by each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I for fiscal 2002 and FACTS II for fiscal 2001 (revised) and 2002.

Section V: Crosswalks to Standard External Reports—This section provides fiscal 2001 (revised) and 2002 crosswalks for the following:

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Yearend Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and the Statement of Custodial Activity.
- OMB Program and Financing (P&F) Schedule (fiscal 2001 reporting only).

3. Effective Date

Sections III, IV and V (crosswalks for fiscal 2001 reporting) are effective immediately.

Sections I, II, IV and V (crosswalks for fiscal 2002 reporting) are effective October 1, 2001.

4. References

The following references contain additional guidance related to the changes herein:

OMB Circular No. A-11, "Preparing and Submitting Budget Estimates" (July 19, 2000). See <http://www.whitehouse.gov/omb/circulars/a11/00toc.html>.

OMB Circular No. A-34, "Instructions on Budget Execution" (November 3, 2000). See <http://www.whitehouse.gov/omb/circulars/a034/toc00.html>.

OMB Bulletin 97-01, "Form and Content of Agency Financial Statements" (revised November 20, 1998). See <http://www.whitehouse.gov/omb/bulletins/97-01.html>.

Volume I, Treasury Financial Manual, Part 2, Chapter 4200, I TFM 2-4200, "Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement" (August 14, 2000). See <http://www.fms.treas.gov/tfm/v1p2c420.txt>.

OMB Memorandum, "Revised Implementation Guidance for the Federal Financial Management Improvement Act" (January 4, 2001). See <http://www.whitehouse.gov/OMB/financial>.

The USSGL website (<http://www.fms.treas.gov/ussgl>) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL site to receive notification of all updates and other information concerning the USSGL.

5. Inquiries

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

Financial Standards and Reporting Division
Financial Management Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980

A handwritten signature in black ink, appearing to read "Richard L. Gregg". The signature is fluid and cursive, with a prominent initial "R" and a long, sweeping underline.

Richard L. Gregg
Commissioner

Date: May 31, 2001

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Chart of Accounts and Descriptions:</i>	
	SGL Account	
	1399	This account was inadvertently moved from the <i>Receivables</i> section to the <i>Advances and Prepayments</i> section in TL #S2-00-01. Move it back.
	1514	Added
	1519	Added
	1618	Added
	1630	Added
	1631	Added
	1633	Added
	1638	Added
	1639	Added
	1720	Revised definition
	1830	Revised definition
	1832	Added
	2530	Revised definition
	2960	Revised title and definition
	3100	Revised definition
	3105	Deleted
	4034	Revised definition
	4126	Added
	4127	Added
	4128	Added
	4129	Added
	4135	Revised definition
	4136	Added
	4137	Added
	4138	Revised title and definition
	4146	Added
	4147	Revised title and definition
	4151	Added
	4152	Added
	4165	Revised title and definition
	4166	Revised title and definition
	4167	Revised title and definition
	4175	Revised title and definition
	4176	Revised title and definition
	4260	Added
	4261	Revised title and definition
	4266	Revised title and definition
	4267	Added
	4801	Revised title and definition
	4802	Revised title and definition
	4831	Revised title and definition
	4832	Revised title and definition
	4871	Revised title and definition

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Chart of Accounts and Descriptions:</i>	
	SGL Account	
	4872	Revised title and definition
	4881	Revised title and definition
	4882	Revised title and definition
	4901	Revised title and definition
	4902	Revised title and definition
	4931	Revised title and definition
	4971	Revised title and definition
	4972	Revised title and definition
	4981	Revised title and definition
	4982	Revised title and definition
	5320	Revised definition
	5700	Revised definition
	5755	Revised title
	5765	Revised title
	6610	Added
	7180	Added
	7280	Added
III	<i>USSGL Account Transactions:</i>	
	Transaction	
	A122	Added "C314, C316" to the comment
	A142	Delete dr 4630
	A143	Added
	A144	Deleted
	A166	Revised description and origin; Added cr 4620
	A168	Revised description and origin
	A170	Revised origin
	A171	Added
	A172	Revised origin
	A173	Added
	A174	Revised origin
	A175	Added
	A176	Revised origin
	A177	Added
	A178	Revised comment and origin
	A179	Added
	A180	Moved to A182
	A180	Added
	A181	Added
	A182	Moved to A183
	A188	Added cr 5800
	A204	Revised description; Deleted origin
	A212	Deleted
	A214	Revised description and origin
	A217	Revised description; Deleted origin

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	Transaction	
	A218	Deleted
	A219	Revised description; Deleted origin
	A220	Revised description and comment
	A223	Revised description; Deleted origin
	A225	Revised description; Deleted origin
	A226	Added comment
	A228	Added comment
	A230	Added comment
	A232	Added comment
	A238	Deleted
	A240	Deleted
	A246	Revised Comment
	A248	Revised Comment
	A250	Revised Comment
	A252	Revised Comment
	A259	Added dr 4510, dr 4610
	A264	Revised description; Added cr 4450
	A266	Added dr 4510, dr 4610
	A268	Added
	A270	Added
	A272	Added
	A274	Added
	A276	Added
	A278	Added
	B102	Revise comment; Deleted dr 1526, dr 1720
	B107	Added
	B119	Added
	B120	Added cr 4146
	B121	Added cr 4146
	B128	Added cr 1630, cr 1631
	B134	Added "B107, B344, D126, D132," to the comment
	B136	Added cr 4151, cr 4152
	B302	Added dr 1832; Deleted dr 1526, dr 1720, dr 1810, cr 2210, cr 2211, cr 2213, cr 2940; Revised comment
	B304	Deleted dr 1526, dr 1720, dr 1810, cr 2210, cr 2211, cr 2213, cr 2940; Revised comment
	B306	Deleted dr 1526, dr 1720, dr 1810, cr 2210, cr 2211, cr 2213, cr 2940; Revised comment
	B316	Deleted "(Section 41.8)" from the comment
	B324	Added cr 2190, cr 2690, cr 2990
	B344	Revised comment from "See..." to "Post..."
	B346	Added
	B404	Deleted dr 1526, dr 1720, dr 1810
	B502	Added dr 1631, cr 1630, cr 1633
	C110	Added dr 4260, dr 4267, cr 5100, cr 5200

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	Transaction	
	C124	Added dr 1631, dr 1633, cr 1630
	C136	Revised by separating the dr 6790, cr 6100
	C138	Added dr 6790, cr 6100
	C148	Added dr 4267
	C152	Added dr 4267
	C308	Added dr 1631, cr 1630, cr 1633
	C310	Deleted
	C312	Revised description; Add dr 1819, cr 1832
	C320	Added dr 1631, cr 1630, cr 1633
	C402	Added dr 1630
	D102	Deleted cr 1526, cr 1720, cr 1810
	D104	Deleted cr 1526, cr 1720
	D106	Deleted cr 1526, cr 1720, cr 1810
	D108	Deleted cr 1526, cr 1720
	D110	Deleted cr 1526, cr 1720, cr 1810
	D114	Deleted dr 1526, dr 1720, dr 1810, cr 2940
	D116	Deleted dr 1526, dr 1720, dr 1810, cr 2940
	D132	Deleted dr 1526, dr 1720, dr 1810, cr 2940
	D134	Deleted dr 1526, dr 1720, dr 1810, cr 2940
	D306	Deleted comment
	D308	Moved to D307; Deleted dr 1830
	D308	Added
	D309	Added
	D318	Moved to D317
	D318	Added
	D319	Added
	D320	Moved to D321
	D320	Added
	D402	Revised comment and description; Deleted dr 1526, dr 1720
	D404	Revised description; Added dr 6100
	D406	Revised description
	D408	Revised description
	D510	Added dr 1633
	F102	Deleted
	F126	Deleted comment
	F128	Revised comment
	F130	Deleted "(Section 41.8)" from the comment
	F132	Added
	F134	Added
	F136	Added
	F138	Added
	F140	Added

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	Transaction	
	F204	Deleted comment; Add dr 4129, dr 4146, dr 4151, dr 4152, cr 4128, cr 4260, cr 4267
	F206	Deleted comment
	F208	Deleted comment
	F210	Deleted comment and dr 4620
	F228	Added dr 6610, cr 5890, cr 6850; Deleted dr 5890
	F230	Added dr 7180
	F231	Revised description; Add cr 7280
	F242	Added
	F244	Added
IV	<i>USSGL Attributes:</i>	
	<i>Fiscal 2001 FACTS I Attribute Table</i>	
	Deleted "Covered/Not Covered"	
	Deleted "Entity/Nonentity"	
	Revised "N – Fed/NonFed" and Deleted "Y – Partner Code" from USSGL account 2940	
	Revised "Y" Custodial/Noncustodial attribute for USSGL accounts 1921, 2970	
	Revised "Y – unshaded" Exchange/Nonexchange attribute for USSGL accounts 5400, 5409	
	<i>Fiscal 2002 FACTS I Attribute Table</i>	
	Revised attribute title to "Budget Subfunction" from "Budget Function Classification"	
	Added USSGL accounts 1514, 1519, 1618, 1630, 1631, 1633, 1638, 1639, 1832, 6610, 7180, 7280	
	Deleted USSGL account 3105	
	<i>Fiscal 2002 FACTS II Attribute Table</i>	
	USSGL Attributes:	Deleted Legislation Indicator
		Added Apportionment Category B
		Added Year of Budget Authority
	<u>USSGL Account</u>	
	1330	Deleted
	1610	Deleted Transaction Partner
	1611	Deleted Transaction Partner
	1612	Deleted Transaction Partner
	1613	Deleted Transaction Partner
	1620	Deleted Transaction Partner
	1621	Deleted Transaction Partner
	1622	Deleted Transaction Partner
	1623	Deleted Transaction Partner
	1630	Added
	1631	Added
	1638	Added
	1639	Added
	2150	Deleted

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	<i>USSGL Attributes:</i>	
	<i>Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4034	Deleted domain value for Authority Type
	4042	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for Public Law
	4043	Deleted domain value for Authority Type
	4060	Deleted domain value for Authority Type
	4070	Deleted domain value for Authority Type
	4111	Added "Y" domain value for Authority Type and Definite_Indefinite Flag
	4112	Deleted domain value for Authority Type and Deficiency Flag
	4114	Added "Y" domain value for Definite_Indefinite Flag
	4115	Added "Y" domain value for Authority Type; delete domain value for Definite_Indefinite Flag
	4116	Added "Y" domain value for Authority Type; delete domain value for Definite_Indefinite Flag
	4117	Added "Y" domain value for Authority Type; delete domain value for Definite_Indefinite Flag
	4119	Added "Y" domain value for Authority Type
	4120	Deleted domain values for Authority Type and Definite/Indefinite Indicator
	4121	Added "Y" domain value for Authority Type; delete domain value for Definite_Indefinite Flag
	4125	Deleted domain value for Authority Type
	4126	Added
	4127	Added
	4128	Added
	4129	Added
	4131	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for BEA Category Indicator
	4132	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for BEA Category Indicator
	4133	Deleted domain values for Authority Type; Add "Y" domain value for Definite_Indefinite Flag and for BEA Category Indicator
	4135	Added "Y" domain value for Authority Type, Public Law and BEA Category Indicator
	4136	Added
	4137	Added
	4138	Added "Y" domain value for Public Law
	4139	Deleted domain values for Authority Type
	4141	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for BEA Category Indicator
	4142	Deleted domain values for Authority Type and Definite/Indefinite Indicator; Add "Y" domain value for BEA Category Indicator
	4143	Deleted domain values for Authority Type; Add "Y" domain value for BEA Category Indicator

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	<i>USSGL Attributes: Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4144	Deleted domain values for Authority Type
	4145	Added
	4146	Added
	4147	Added "Y" domain value for Authority Type, BEA Category Indicator; Added "T" domain value for Transfer To/From
	4148	Deleted domain value for Authority Type
	4149	Deleted domain value for Authority Type
	4150	Deleted domain value for Authority Type; Add "Y" domain value for Definite_Indefinite Flag
	4151	Added
	4152	Added
	4157	Deleted domain value for Authority Type; Add "Y" domain value for Public Law and BEA Category Indicator
	4158	Deleted domain value for Authority Type; Add "Y" domain value for Public Law and BEA Category Indicator
	4160	Added "Y" domain value for Public Law
	4165	Added "Y" domain value for Public Law
	4166	Deleted domain value for Authority Type; Add "Y" domain value for Public Law, BEA Category, Direct Transfer Agency, Direct Transfer Account, and Transfer To/From
	4167	Deleted domain value for Authority Type; Add "Y" domain value for Public Law, BEA Category, Direct Transfer Agency, Direct Transfer Account, and Transfer To/From
	4170	Deleted Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4175	Deleted Transaction Partner
	4176	Deleted Transaction Partner; Change TAFS Status domain value to "U"
	4190	Revised TAFS Status domain value to "U"
	4195	Deleted Transaction Partner
	4221	Deleted domain value for Authority Type; Add "Y" domain value for Transaction Partner and BEA Category Indicator
	4222	Deleted domain value for Authority Type; Add "Y" domain value for Transaction Partner and BEA Category Indicator
	4225	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4251	Deleted domain value for Authority; Add "Y" domain value for Transaction Partner and BEA Category Indicator
	4252	Deleted domain value for Authority; Add "Y" domain value for Transaction Partner and BEA Category Indicator
	4255	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	<i>USSGL Attributes: Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4260	Added
	4261	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4262	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4263	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4264	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4265	Deleted domain value for Authority Type and Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4266	Deleted domain value for Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4267	Added
	4271	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4272	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4273	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4274	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4275	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4276	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4277	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4281	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4282	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4283	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4284	Deleted domain value for Authority Type, Definite/Indefinite Indicator, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4285	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4286	Deleted domain value for Authority Type, Transaction Partner; Add "Y" domain value for BEA Category Indicator
	4287	Added "Y" domain value for BEA Category Indicator
	4350	Added "Y" domain value for Authority Type and BEA Category Indicator

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	<i>USSGL Attributes: Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4391	Deleted domain value for Definite/Indefinite Indicator; Add "Y" domain value for Public Law and BEA Category Indicator
	4392	Deleted domain values for Definite/Indefinite Indicator and Advance Flag
	4393	Deleted domain values for Definite/Indefinite Indicator and Advance Flag
	4394	Added domain value of "B" for Begin End Indicator Deleted domain value for Authority Type; Add "Y" domain value for Definite/Indefinite Indicator, Public Law and BEA Category
	4395	Deleted domain value of "B" for Begin End Indicator
	4396	Added "Y" domain value for Authority Type; Delete domain value for Advance Flag
	4397	Deleted domain value for Authority Type; Add "Y" domain value for Public Law and BEA category Indicator
	4398	Deleted domain value for Authority Type; Add "Y" domain value for Public Law and BEA category Indicator
	4450	Added "Y" domain value for Deficiency Flag
	4510	Added "Y" domain value for Deficiency Flag
	4590	Deleted domain value for Available Time
	4610	Deleted domain value for Available Time; Add "Y" domain value for Deficiency Flag
	4620	Deleted domain value for Available Time; Add "Y" domain value for Deficiency Flag for Begin End Indicator domain value of "E"
	4630	Added "Y" domain value for Deficiency Flag
	4700	Deleted domain value for Available Time; Add "Y" domain value for Deficiency Flag
	4801	Added "Y" domain value for Apportionment Category B
	4802	Added "Y" domain value for Apportionment Category B and Year of Budget Authority
	4831	Deleted domain value for Transaction Partner; Add "Y" domain value Direct Transfer Agency, Direct Transfer Account, and Transfer To/From Revised TAFS Status domain value to "U/E"
	4832	Added "Y" domain value Direct Transfer Agency, Direct Transfer Account, and Transfer To/From Revised TAFS Status domain value to "U/E"
	4872	Deleted domain value for Authority Type
	4881	Added "Y" domain value for Apportionment Category B
	4882	Added "Y" domain value for Apportionment Category B, BEA Category Indicator and Year of Budget Authority
	4901	Added "Y" domain value for Apportionment Category B
	4902	Added "Y" domain value for Apportionment Category B, BEA Category Indicator and Year of Budget Authority

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	USSGL Attributes: <i>Fiscal 2002 FACTS II Attribute Table</i>	
	<u>USSGL Account</u>	
	4931	Direct Transfer Agency, Direct Transfer Account and Transfer To/From Revised TAFS Status domain value to "U/E"
	4973	Deleted domain value for Authority Type; Add "Y" domain value for BEA Category Indicator
	4981	Added "Y" domain value for Apportionment Category B
	4982	Added "Y" domain value for Apportionment Category B, BEA Category Indicator and Year of Budget Authority
	<i>Entity Definitions:</i>	
	BUDGET AGENCY	Revised examples
	BUDGET BUREAU	Revised examples
	BUDGET ACCOUNT	Revised examples and business rules
	FEDERAL ACCOUNT	
	SYMBOL	Revised examples and business rules
	TREASURY APPROPRIATION FUND	
	SYMBOL	Revised entity definition, examples and business rules
	TAFS SPLIT	Deleted TAFS split from business rules
	TAFS APPORTIONMENT	Deleted Entity Definition
	CATEGORY	Revised entity definition and business rules
	USSGL ACCOUNT	Deleted TAFS split from business rules
	DETAILED FINANCIAL	Revised entity definition and examples
	INFORMATION	Revised entity definition
	DETAILED FINANCIAL INFORMATION	
	FOOTNOTE	Revised entity definition
	<i>USSGL Attribute Definitions:</i>	
	FEDERAL ACCOUNT	
	SYMBOL	Revised Fund_Type domain values
	USSGL ACCOUNT	Revised: USSGL_Account_Number, USSGL_Account_Title, Normal_Balance_Indicator, and USSGL_Report_Fiscal_Year attribute definitions
	DETAILED FINANCIAL	
	INFORMATION	Deleted Legislation_Indicator attribute
	FEDERAL ACCOUNT	
	SYMBOL	Revised End_Date attribute definition
	TAFS SPLIT	Deleted TAFS split attribute

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
IV	<i>USSGL Attribute Definitions:</i>	
	TREASURY APPROPRIATION	
	FUND SYMBOL	Revised Expiration_Flag attribute definition
	TAFS APPORTIONMENT	
	CATEGORY	Revised Apportionment_Category reference Deleted TAFS split code attribute
	DETAILED FINANCIAL	
	INFORMATION	Revised TAFS_Sub_Account attribute
	DETAILED FINANCIAL	
	INFORMATION	Revised Transaction_Partner attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Direct_Transfer_Agency attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Direct_Transfer_Account attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Transfer_To_From attribute definition and “Supplied by”
	DETAILED FINANCIAL	
	INFORMATION	Revised Public_Law attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Authority_Type attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Year_of_Budget_Authority definition
	DETAILED FINANCIAL	
	INFORMATION	Revised Deficiency_Flag attribute definition and “Supplied by”
	DETAILED FINANCIAL	
	INFORMATION	Revised Function attribute definition and attribute domain values
	DETAILED FINANCIAL	
	INFORMATION	Revised TAFS_Sub_Account attribute definition
	DETAILED FINANCIAL	
	INFORMATION	Deleted TAFS split code attribute
	DETAILED FINANCIAL	
	INFORMATION	
	FOOTNOTE	
		Revised entity definition Deleted TAFS split code attribute
<i>Entity Relationship Diagram:</i>		
TAFS Split Table	Deleted	
TAFS Apportionment		
Category Table	Deleted TAFS split	
Detailed Financial		
Information Table	Deleted TAFS split Deleted Legislation Indicator attribute	
Detailed Financial		
Information Footnote	Deleted TAFS split	

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

Section	Item Changed	Change
V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2001 SF 133 Report on Budget Execution and Budgetary Resources</i>	
	Report Title	Changed title
	Attributes	Added attribute domain value "TAFS Status" with footnote #2 Added attribute domain value "Beginning/Ending" Deleted attribute domain value "Authority_Type" for all lines except: USSGL account 4266 Deleted attribute domain value "Transaction_Partner" for all lines except: USSGL account 4221 lines 2A, 3B2, 12, 14B USSGL account 4251 lines 2A, 3A2, 12, 14A
	AIR Column	Added new footnote #2 Moved footnote #2 to #3 Moved footnote #3 to #4 Moved footnote #4 to #5 Moved footnote #5 to #6
	Line 4B	Added "D" attribute domain value "Debit/Credit" for USSGL account 4310
	Line 7	Added statement
	Line 11	Added statement
	Line 14B3	Deleted
	<i>Fiscal 2001 FMS 2108 Yearend Closing Statement</i>	
	Line 1G	Deleted USSGL account 1340
	Line 2D	Added USSGL account 2960
	Line 4	Added USSGL account 2960
	<i>Fiscal 2001 Balance Sheet</i>	
	Line 3A1	Revised USSGL account 2155 title
	Line 3A3	Deleted USSGL accounts 2210 and 2220; Added USSGL account 2215
	Line 3B7	Added USSGL account 2213 and "NFed, Cov" in the AIR column
	<i>Fiscal 2001 Statement of Net Cost</i>	
	Line 1A1	Deleted USSGL accounts 6199, 6500 and 6600
	Line 1A2	Added "Exchange" for USSGL account 7500 in the AIR
	Line 1B1	Added USSGL account 6199 and "NFed, Production" in the AIR
	Line 1B1	Deleted "NFed" for USSGL account 6710 in the AIR
	Line 1B1	Added "Exchange" for USSGL account 7500 in the AIR
	Line 1B2	Added "Exchange" for USSGL account 7500 in the AIR
	Line 1D	Added "Exchange" for USSGL accounts 5400 and 5409 in the AIR
	<i>Fiscal 2001 Statement of Changes in Net Position</i>	
	Line 2B	Added "NonExchange" for USSGL accounts 5400 and 5400 in the AIR

Continued...

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2001 Statement of Budgetary Resources</i>	
	Report format	Added section headings
	Line 1A	Added USSGL account 4138
	Line 2A	Deleted "or equal calculation" from the AIR
	Line 4C4	Added USSGL account 4135
	Line 14B2	Deleted
	Line 14B3	Deleted
	<i>Fiscal 2001 Program and Financing Schedule</i>	
	Not provided	
	<i>Fiscal 2002 SF 133 Report on Budget Execution and Budgetary Resources</i>	
	Attributes	Deleted attribute domain value column "Legislation Indicator" Deleted attribute domain value "Authority_Type" for all lines except: USSGL account 4266, line 3A1 USSGL account 4135, line 6D USSGL account 4135, line 6E
	Line 1A	Revised attribute domain value "U/E" for TAFS Status for USSGL account 4138
	Line 1B	Added attribute domain value "###-###" Public Law for USSGL account 4042
	Line 1C	Added attribute domain value "###-###" Public Law for USSGL account 4032
	Line 1D	Added USSGL account 4137
	Line 2A	Added new USSGL accounts 4126, 4136, 4137 Added new lines for USSGL accounts 4221, 4251 beginning balance with attribute domain value "F" for Transaction Partner Revised attribute domain value "U/E" TAFS Status for USSGL account 4166
	Line 2B	Revised attribute domain value "U" TAFS Status for USSGL accounts 4176 and 4190
	Line 3A1	Added new USSGL accounts 4260, 4267
	Line 3A2	Added new lines for USSGL account 4251 beginning and ending balance with attribute domain value Transaction Partner "F"
	Line 3B2	Added new lines for USSGL account 4221 beginning and ending balance with attribute domain value Transaction Partner "F"
	Line 3D1	Revised attribute domain value "U" TAFS Status for USSGL account 4215
	Line 3D2	Revised attribute domain value "U" TAFS Status for USSGL account 4215
	Line 6C	Added new USSGL accounts 4146, 4151, 4152 Revised attribute domain value "U/E" TAFS Status for USSGL accounts 4147
	Continued...	

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2002 SF 133 Report on Budget Execution and Budgetary Resources</i>	
	Line 6D	Revised attribute domain value "U/E" TAFS Status for USSGL accounts 4133, 4135, 4143, 4147 Revised attribute domain value "S" Authority Type for USSGL account 4135
	Line 6E	Added attribute domain value "U/E" TAFS Status for USSGL account 4135 Added attribute domain value "P" Authority Type Added attribute domain value "Y" Public Law Added USSGL account 4136
	Line 11	Added new statement
	Line 12	Added new lines for USSGL accounts 4221 and 4251 beginning balance
	Line 13	Added attribute domain value "F" Transaction Partner Revised attribute domain value "U/E" TAFS Status for USSGL account 4931
	Line 14A	Added new lines for USSGL account 4251 ending balance
	Line 14B	Added attribute domain value "F" Transaction Partner Added new lines for USSGL account 4221 ending balance
	Line 15B	Added attribute domain value "F" Transaction Partner Added new USSGL accounts 4260, 4267
	<i>Fiscal 2002 FMS 2108 Yearend Closing Statement</i>	
	Unexpended Bal.	
	Column 4	Deleted "I" attribute domain value for Definite/Indefinite Flag – USSGL account 4391
	Unrealized Discount	
	Column 6	Deleted "F" attribute domain value for Transaction Partner – USSGL accounts 1611, 1621
	Unamortized Discount or Premium	
	Column 6	Deleted "F" attribute domain value for Transaction Partner – USSGL accounts 1611, 1612, 1613, 1621, 1622, 1623
	Unamortized Discount or Premium	
	Column 6	Added USSGL accounts 1631, 1638
	Investments in Agency Securities	
	Column 6	Added USSGL account 1630 Deleted "F" attribute domain value for Transaction Partner – USSGL account 1610
	Definite Borrowing Authority	
	Column 3	Deleted Definite/Indefinite Flag for USSGL accounts 4141, 4392, 4393 Deleted Authority Type for USSGL accounts 4141, 4143
	Continued...	

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports: Fiscal 2002 FMS 2108 Yearend Closing Statement</i>	
	Definite Borrowing Authority Column 4	Deleted Authority for USSGL account 4145 Deleted Definite/Indefinite Flag for USSGL accounts 4141, 4392, 4393 Delete Authority Type for USSGL accounts 4141, 4143, 4145
	Indefinite Borrowing Authority Column 3	Deleted Definite/Indefinite flag for and Authority Type for USSGL account 4142
	Indefinite Borrowing Authority Column 4	Deleted Authority Type for USSGL account 4145
	Indefinite Borrowing Authority Column 5	Deleted Authority Type for USSGL account 4143 Indefinite Borrowing
	Authority Column 6	Deleted Definite/Indefinite flag for USSGL account 4142 and Authority Type for USSGL accounts 4142, 4143, 4145
	Definite Contract Authority Column 2	Deleted Definite/Indefinite flag and Authority Type for USSGL account 4131
	Definite Contract Authority Column 2	Deleted Definite Indefinite flag for USSGL accounts 4292 and 4293
	Definite Contract Authority Column 4	Revised Authority Type domain value to "P"
	Definite Contract Authority Column 5	Added USSGL account 4135
	Definite Contract Authority Column 6	Deleted Definite/Indefinite flag for USSGL accounts 4131, 4292, 4393 Authority Type for USSGL accounts 4131, 4133, 4135, 4139
	Indefinite Contract Authority Column 2	Deleted Definite/Indefinite flag and Authority Type for USSGL account 4132
	Continued...	

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

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
V	<i>Crosswalks to Standard External Reports:</i>	
	<i>Fiscal 2002 FMS 2108 Yearend Closing Statement</i>	
	Indefinite Contract	
	Authority	
	Column 2	Deleted Definite/Indefinite flag for USSGL account 4132 Authority Type for USSGL accounts 4132, 4133, 4135, 4139
	Column 7	Added USSGL accounts 4126, 4137 Added Transaction Partner domain value of "F" for USSGL accounts 4221, 4251 Deleted USSGL accounts 1330, 2150
	Column 10	Added USSGL account 4127 Revised account title for USSGL account to "Allocations of Realized Authority – To Be Transferred from Invested Balances"
	<i>Fiscal 2002 Balance Sheet</i>	
	Line 1A4	Added USSGL accounts 1618,1630,1631,1633,1638,1639
	Line 1B2	Added USSGL account 1618
	Line 1B6	Added USSGL accounts 1514 and 1519
	Line 1B7	Added USSGL account 1832
	<i>Fiscal 2002 Statement of Net Cost</i>	
	Line 1A1	Added USSGL accounts 7180 and 7280
	Line 1A2	Added USSGL accounts 7180 and 7280
	Line 1B1	Added USSGL accounts 6610,7180,7280
	Line 1B2	Added USSGL accounts 7180 and 7280
	Line 2	Added USSGL accounts 7180 and 7280
	<i>Fiscal 2002 Statement of Changes in Net Position</i>	
	Line 2G	Added USSGL accounts 7180 and 7280
	<i>Fiscal 2002 Statement of Budgetary Resources</i>	
	Line 1A	Added USSGL accounts 4126, 4127, 4128, 4129
	Line 1D	Added USSGL account 4137
	Line 1D	Deleted "Trust funds only" from the AIR
	Line 2A	Added USSGL accounts 4126, 4127, 4136, 4137
	Line 3A1	Added USSGL accounts 4260, 4267
	Line 4C3	Added USSGL accounts 4146, 4151, 4152
	Line 4C4	Added "Liquidation by offsetting collection" in the AIR for USSGL account 4135
	Line 4C5	Added USSGL accounts 4135, 4136
	Line 11A1	Added USSGL accounts 4260, 4267
	Line 15B	Added USSGL accounts 4260, 4267
	<i>Fiscal 2002 Statement of Financing</i>	
	Line 1B1a	Added USSGL accounts 4260 and 4267
	Line 2C1	Added USSGL account 1832
	Line 2E	Added USSGL accounts 4260 and 4267
	Line 3A	Added USSGL account 1633
	Line 3C	Added USSGL accounts 7180 and 7280

U. S. GOVERNMENT STANDARD GENERAL LEDGER**SECTION I. 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 provide. Therefore, the USSGL Board developed attributes containing various domain values that when added to a basic 4-digit USSGL account provides the appropriate level of detail needed for central agency reporting and, in effect, creates a new USSGL account. See Section IV for attribute definitions and domain values. It is this lower level of data, the basic 4-digit USSGL account plus applicable attribute domain values that agencies are required to capture at the transaction-level to: 1) comply with USSGL policy contained herein and 2) achieve the desired result for proper reporting.

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

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

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

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

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

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

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

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

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

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

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

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
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
	OTHER ASSETS	
1920	Unrequisitioned Authorized Appropriations	Debit
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 Financing Account	Credit
2179	Contra Liability for Subsidy Payable to Financing Account	Debit
2180	Loan Guarantee Liability	Credit
2190	Other Accrued Liabilities	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
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 Treasury	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	Credit
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	ACTUARIAL LIABILITIES	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit
2650	Actuarial FECA Liability	Credit
2690	Other Actuarial Liabilities	Credit
	OTHER LIABILITIES	
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
2000	LIABILITIES (continued)	
	OTHER LIABILITIES (continued)	
2940	Capital Lease Liability	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Credit
2960	Accounts Payable From Canceled Appropriations	Credit
2970	Resources Payable to Treasury	Credit
2980	Custodial Liability	Credit
2990	Other Liabilities	Credit
2995	Estimated Cleanup Cost Liability	Credit
3000	NET POSITION	
3100	Unexpended Appropriations - Cumulative	Credit
3101	Unexpended Appropriations - Appropriations Received	Credit
3102	Unexpended Appropriations - Transfers-In	Credit
3103	Unexpended Appropriations - Transfers-Out	Debit
3106	Unexpended Appropriations - Adjustments	Either
3107	Unexpended Appropriations - Used	Debit
3109	Unexpended Appropriations - "Prior-Period Adjustment"	Either
3310	Cumulative Results of Operations	Either
4000	BUDGETARY	
	ANTICIPATED RESOURCES	
4032	Anticipated Contract Authority	Debit
4034	Anticipated Adjustments to Contract Authority	Either
4042	Estimated Borrowing Authority - Indefinite	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	Anticipated Transfers to Treasury	Credit
4060	Anticipated Collections from Non-Federal Sources	Debit
4070	Anticipated Collections from Federal Sources	Debit
	APPROPRIATIONS REALIZED	
4111	Debt Liquidation Appropriations	Debit
4112	Deficiency Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation - Definite - Current	Debit
4116	Entitlement Loan Subsidy Appropriation - Indefinite	Debit
4117	Loan Administrative Expense Appropriation - Definite - Current	Debit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	APPROPRIATIONS REALIZED (continued)	
4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	Debit
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4121	Loan Subsidy Appropriation - Indefinite - Current	Debit
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Receivable	Debit
4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Payable	Credit
4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-In	Debit
4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out	Credit
	CONTRACT AUTHORITY	
4131	Current-Year Contract Authority Realized - Definite	Debit
4132	Current-Year Contract Authority Realized - Indefinite	Debit
4133	Actual Adjustments to Contract Authority	Either
4135	Contract Authority Liquidated	Credit
4136	Contract Authority To Be Liquidated by Trust Funds	Credit
4137	Transfers of Contract Authority	Either
4138	Appropriation To Liquidate Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit
	BORROWING AUTHORITY	
4141	Current-Year Borrowing Authority Realized - Definite	Debit
4142	Current-Year Borrowing Authority Realized - Indefinite	Debit
4143	Actual Reductions to Borrowing Authority	Credit
4145	Borrowing Authority Converted to Cash	Credit
4146	Actual Repayments of Debt, Current-Year Authority	Credit
4147	Actual Repayments of Debt, Prior-Year Balances	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	BORROWING AUTHORITY (continued)	
4148	Resources Realized From Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit
	OTHER BUDGETARY RESOURCES	
4150	Reappropriations	Debit
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
4158	Authority Made Available from Offsetting Collection Balances Previously Precluded From Obligation	Debit
4160	Anticipated Transfers - Current-Year Authority	Either
4165	Allocations of Authority - Anticipated From Investment Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Either
4167	Allocations of Realized Authority – Transferred From Invested Balances	Either
4170	Transfers - Current-Year Authority	Either
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Either
4176	Allocation Transfers of Prior-Year Balances	Either
4180	Anticipated Transfers - Prior-Year Balances	Either
4190	Transfers - Prior-Year Balances	Either
4195	Transfer of Obligated Balances	Either
4201	Total Actual Resources - Collected	Debit
4210	Anticipated Reimbursements and Other Income	Debit
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	OTHER BUDGETARY RESOURCES (continued)	
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4260	Actual Collections of "governmental-type" Fees	Debit
4261	Actual Collection of Business-Type Fees	Debit
4262	Actual Collection of Loan Principal	Debit
4263	Actual Collection of Loan Interest	Debit
4264	Actual Collection of Rent	Debit
4265	Actual Collections from Sale of Foreclosed Property	Debit
4266	Other Actual Business-Type Collections from Non-Federal Sources	Debit
4267	Other Actual "governmental-type" Collections from Non-Federal Sources	Debit
4271	Actual Program Fund Subsidy Collected - Definite - Current	Debit
4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Debit
4273	Interest Collected from Treasury	Debit
4274	Actual Program Fund Subsidy Collected - Indefinite - Current	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 - Definite - Current	Debit
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Debit
4283	Interest Receivable from Treasury	Debit
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Debit
4285	Receivable from the Liquidating Fund	Debit
4286	Receivable from the Financing Fund	Debit
4287	Other Federal Receivables	Debit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4350	Canceled Authority	Credit
4391	Adjustments to Indefinite No-Year Authority	Either
4392	Rescissions - Current-Year	Credit
4393	Rescissions - Prior-Year	Credit
4394	Receipts Not Available for Obligation Upon Collection	Credit
4395	Authority Unavailable Pursuant to Public Law - Temporary	Credit
4396	Authority Permanently Not Available Pursuant to Public Law	Credit
4397	Receipts and Appropriations Temporarily Precluded from Obligation	Credit
4398	Offsetting Collections Temporarily Precluded from Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments Unavailable - Anticipated Resources	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Not Subject to Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4700	Commitments	Credit

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES	
	UNEXPENDED OBLIGATIONS	
4801	Undelivered Orders – Obligations, Unpaid	Credit
4802	Undelivered Orders – Obligations, Prepaid/Advanced	Credit
4831	Undelivered Orders - Obligations Transferred, Unpaid	Either
4832	Undelivered Orders - Obligations Transferred , Prepaid/Advanced	Either
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries	Debit
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected	Debit
4881	Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid	Credit
4882	Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced	Credit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY	
4901	Delivered Orders – Obligations, Unpaid	Credit
4902	Delivered Orders – Obligations, Paid	Credit
4931	Delivered Orders – Obligations Transferred, Unpaid	Either
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit

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

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

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
6000	EXPENSE	
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 Treasury	Debit
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
6400	Benefit Expense	Debit
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6610	Cost Capitalization Offset	Credit
6710	Depreciation, Amortization and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	Imputed Costs	Debit
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	Future Funded Expenses	Debit
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit
6900	Nonproduction Costs	Debit
7000	GAINS/LOSSES/MISCELLANEOUS ITEMS	
	GAINS	
7110	Gains on Disposition of Assets	Credit
7180	Unrealized Gains – Investments	Credit
7190	Other Gains	Credit
	LOSSES	
7210	Losses on Disposition of Assets	Debit
7280	Unrealized Losses – Investments	Debit
7290	Other Losses	Debit
	MISCELLANEOUS ITEMS	
7300	Extraordinary Items	Either
7400	Prior-Period Adjustments	Either
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Either

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

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

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

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

- **U.S. Government Standard General Ledger (USSGL) Account Title**
- **Account Number**
- **Normal Balance of the Account (Debit or Credit)**
- **Account Definition**

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

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

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

Definition: All funds on deposit with Treasury, excluding seized cash deposited, reported on the SF 224: Statement of Transactions, SF 1219: Statement of Accountability and/or FMS 2108: Yearend Closing Statement. (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.

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

Definition: Cash holdings not otherwise classified above.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: Estimated amounts of uncollectible taxes receivable.

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

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

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.

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

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.

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.

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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 (account 1350) 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.

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

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

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

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

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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 they are not readily available or because they will be needed.

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

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

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

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

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.

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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 dispose of.

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

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

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

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

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.

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

Definition: The accumulated cost or value of completed products.

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

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

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

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

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

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

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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.

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.

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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.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.”

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

Definition: The offset to market adjustments for investments in U.S. Treasury zero coupon bonds. The account provides a mechanism for zero coupon bonds to be reported on a basis other than market value on the balance sheet.

FACTS II normal balance assigned to this account is “credit.”

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: Accumulates depreciation charged to expense for equipment.

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

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

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

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

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

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

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

Definition: Accumulates amortization charged to expense for leasehold improvements.

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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 #10, incurred during the software development stage of (1) contractor developed software and (2) internally developed software. Upon completion, these costs will be transferred to USSGL account 1830 – Internal-Use Software.

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

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

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

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

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

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

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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: Unrequisitioned Authorized Appropriations
Account Number: 1920
Normal Balance: Debit

Definition: Represents unrequisitioned disbursing authority as provided for in liquidating cash authority granted by Congress.

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

Definition: The amount to be received from appropriations to fund current or future expenses for which the appropriations are already authorized by law. This will include warrants receivable that will liquidate contract authority already authorized by law. Note: The Department of the Treasury and the Office of Management and Budget must approve use of this account.

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

Definition: Other assets not otherwise classified above.

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

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

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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.

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.

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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 or local government, 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 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 Financing Account
Account Number: 2179
Normal Balance: Debit

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

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

Definition: This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of 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.

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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, funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: Revenue or income received but not yet earned.

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

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

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Account Title: Principal Payable to Treasury
Account Number: 2510
Normal Balance: Credit

Definition: The amount of loan principal payable to Treasury.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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 USC 1551-1557, "M" account legislation.)

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

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

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

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

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

Definition: Other liabilities not otherwise classified.

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

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

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

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

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

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

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

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

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

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.

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

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

Account Title: Unexpended Appropriations – “Prior-Period Adjustment”
Account Number: 3109
Normal Balance: Either

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

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

Definition: The net difference since the inception of the activity between (1) expenses and losses and (2) financing sources including appropriations, revenues and gains.

Account Title: Anticipated Contract Authority
Account Number: 4032
Normal Balance: Debit

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

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

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

Account Title: Estimated Borrowing Authority - Indefinite
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.

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

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 Treasury
Account Number: 4047
Normal Balance: Credit

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

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

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

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

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

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 Descriptions**

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

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

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

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

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

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

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

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

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

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

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

Account Title: Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
Account Number: 4118
Normal Balance: Debit

Definition: The amount of indefinite permanent budget authority appropriated for direct loan and loan guarantee subsidies based upon re-estimates.

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

Definition: All other appropriations not classified above.

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

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

Account Title: Loan Subsidy Appropriation - Indefinite - Current
Account Number: 4121
Normal Balance: Debit

Definition: The amount of current indefinite budget authority appropriated to the program fund for loan subsidies in direct loan and loan guarantee programs.

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

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

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

Account Title: Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS -
Receivable

Account Number: 4126

Normal Balance: Debit

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

Account Title: Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS -
Payable

Account Number: 4127

Normal Balance: Credit

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

Account Title: Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS -
Transfers-In

Account Number: 4128

Normal Balance: Debit

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

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

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

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

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

Definition: The amount of statutory authority during the fiscal year that permits Federal agencies to incur obligations in advance of appropriations or collections where a specific sum or specific aggregate amount "not to exceed" is stated at the time the authority is granted.

Account Title: Current-Year Contract Authority Realized - Indefinite
Account Number: 4132
Normal Balance: Debit

Definition: Specific new statutory authority during the fiscal year that permits a Federal agency to incur obligations in advance of appropriations or collections.

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

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

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

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

Definition: The amount of funds received during the fiscal year from an appropriation, 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.

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

Definition: The amount of contract authority transferred between two Treasury Appropriation Fund Symbols (TAFS) based upon an approved letter. This occurs before the actual transfer of funds.

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

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

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

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

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

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

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

Definition: The amount of statutory authority during the fiscal year that permits Federal agencies to incur obligations and make payments to liquidate the obligations out of borrowed monies where a specific sum or specific aggregate amount “not to exceed” is stated at the time the authority is granted.

Account Title: Current-Year Borrowing Authority Realized - Indefinite
Account Number: 4142
Normal Balance: Debit

Definition: New statutory authority during the fiscal year that permits a Federal agency to incur obligations and make payments for specified purposes out of borrowed monies where a specific sum is not stated when the authority is granted but is determinable only at some future date.

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 Descriptions**

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 upon an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via nonexpenditure transfer, during the fiscal year. This USSGL account is to be used in conjunction with USSGL accounts 4166, "Allocations of Realized Authority - To Be Transferred from Invested Balances" and/or 4167, "Allocations of Realized Authority - Transferred from Invested Balances."

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

Definition: The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and 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 Descriptions**

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

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

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

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

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

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

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

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

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

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: 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Title: Actual Program Fund Subsidy Collected - Indefinite - Permanent
Account Number: 4272
Normal Balance: Debit

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

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 Program Fund Subsidy Collected - Indefinite - Current
Account Number: 4274
Normal Balance: Debit

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

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 re-estimates in mandatory loan programs or other interfund collections paid from the financing fund.

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

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

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

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

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

Account Title: Actual Program Fund Subsidy Receivable - Indefinite - Permanent
Account Number: 4282
Normal Balance: Debit

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

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: Actual Program Fund Subsidy Receivable - Indefinite - Current
Account Number: 4284
Normal Balance: Debit

Definition: The amount of current indefinite subsidy due but not collected by the financing fund from the program fund for direct loan and loan guarantee programs.

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

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 re-estimates in mandatory loan programs or other interfund collections paid from the financing fund.

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

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

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

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

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.

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

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: Rescissions - Current-Year
Account Number: 4392
Normal Balance: Credit

Definition: The amount of current-year budgetary resources rescinded by enacted legislation.

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

Definition: The balance of prior-year budgetary resources rescinded by enacted legislation.

Account Title: Receipts Not Available 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 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.

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

Account Title: Authority Permanently Not Available Pursuant to Public Law
Account Number: 4396
Normal Balance: Credit

Definition: General permanent statutory reductions to budget authority that rescind the authority of more than one appropriation fund symbol; for example, Gramm-Rudman-Hollings Act and cancellation due to reappropriation. Record legislation enacted to rescind authority in an individual fund in USSGL accounts 4392, "Rescissions - Current-Year" or 4393, "Rescissions - Prior-Year" as applicable.

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

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

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

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

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

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

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

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 by OMB. These funds are not available for obligation.

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

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

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

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

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

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

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

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

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

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

Definition: Appropriated funds not available for commitment/obligation.

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

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

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

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

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

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

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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 and undisbursed loans and claims and similar events for which an advance or prepayment has occurred.

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

Definition: The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies and 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 and 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 Undelivered Orders – Obligations, Unpaid that were originally recorded in a prior fiscal year.

**U.S. Government Standard General Ledger
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Account Title: Downward Adjustments of Prior-Year Prepaid/Advanced
Undelivered Orders – Obligations, Refunds Collected
Account Number: 4872
Normal Balance: Debit

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

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

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

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

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

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.

**U.S. Government Standard General Ledger
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Account Title: Delivered Orders - Obligations, Paid
Account Number: 4902
Normal Balance: Credit

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

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

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

FACTS II normal balance assigned to this account is “credit.”

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

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

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

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

**U.S. Government Standard General Ledger
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Account Title: Upward Adjustments of Prior-Year Delivered Orders –
Obligations, Unpaid

Account Number: 4981

Normal Balance: Credit

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

Account Title: Upward Adjustments of Prior-Year Delivered Orders –
Obligations, Paid

Account Number: 4982

Normal Balance: Credit

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

Account Title: Revenue from Goods Sold

Account Number: 5100

Normal Balance: Credit

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

Account Title: Contra Revenue for Goods Sold

Account Number: 5109

Normal Balance: Debit

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

Account Title: Revenue from Services Provided

Account Number: 5200

Normal Balance: Credit

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

**U.S. Government Standard General Ledger
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Account Title: Contra Revenue for Services Provided
Account Number: 5209
Normal Balance: Debit

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

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

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

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

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

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

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

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

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

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

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 and does not include 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 and does not include 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 Descriptions**

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 non-financial resources to a Federal government entity from a non-Federal government entity; for example, land or buildings.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**U.S. Government Standard General Ledger
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Account Title: Expenditure Financing Sources - Transfers-Out
Account Number: 5760
Normal Balance: Debit

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

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

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

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

Definition: The account is used by the receiving entity to record the portion of cost incurred by the providing entity for goods and services received at less than full cost. 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.

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.

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

Definition: The amount of adjustment to financing sources in the program fund reflecting the amount of excess subsidy funds returned to Treasury by the financing fund.

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

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
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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.

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.

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.

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

Definition: This account is used with recording bad debts expense related to accounts receivable held for others, collections on which must be deposited to Treasury. It also is used as an offset to reduce the related liability and payable to Treasury and is netted against bad debts expense before reporting that expense on the agency's operating statement.

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

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 re-estimate. This account also will be used for recording the effect of negative subsidy on the program fund.

Account Title: Interest Expenses on Borrowing from Treasury
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.

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

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

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

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

**U.S. Government Standard General Ledger
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Account Title: Benefit Expense
Account Number: 6400
Normal Balance: Debit

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

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

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

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

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

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

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

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

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

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

Definition: The amount of any costs originally recorded into another expense account that is 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: Costs incurred are paid in total, or in part, by other entities.

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).

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

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 re-estimates 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 Federal mission property, plant and equipment (PP&E), heritage PP&E, stewardship land, reorganization costs and nonrecurring cleanup costs resulting from facility abandonments that are not accrued. It also includes OPEB (other than FECA and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense").

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

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

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

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

Definition: The unrealized gains on investments resulting from adjustment of investments to market value.

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

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

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

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

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

Definition: The unrealized losses on investments resulting from adjustment of investments to market value.

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 Descriptions**

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.

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

Definition: Adjustments affecting the cumulative results of operations for correcting material errors from prior periods involving gains and losses and accounting changes with retroactive effect, including adoption of new Federal financial accounting standards.

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, interest on capital, franchise taxes, etc.).

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

Definition: The amount of increase or decrease in actuarial liability.

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.

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

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 amounts of category A and B guaranteed loan principal obligated by lenders and reported to the agency.

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

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

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

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

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

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 defaults, collections 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 amounts of guaranteed loan disbursements by lenders, net of collections, defaults or adjustments after USSGL accounts 8053 and 8065 are closed to this account at yearend.

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

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

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

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

- There are valid accounting events/posting not yet documented. Accounting in the Federal sector is not “one size fits all.” Agencies may engage in financial activity that the USSGL Board has not yet addressed. If so, submit an issue to the USSGL Board through your USSGL representative. To illustrate the issue, please document accounting events specific to the activity using a simple accounting scenario. Include references to specific legislation, accounting standards or central agency requirements that make the activity unique from those currently documented. This documentation may be useful for explaining variances from the USSGL standard to auditors.
- The transactions illustrate USSGL accounts without applicable attribute values. Therefore, a single transaction listed herein 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.
- All transactions apply to activity with Federal and non-Federal entities unless limited by account definition or otherwise noted in the transaction description.
- To facilitate reconciliation of interagency expenses and revenues, agencies may no longer post costs directly to “in-process type” asset accounts. Agencies must first record costs, such as direct labor (payroll and benefits) and direct materials under the capitalization thresholds, in the appropriate 6000 series USSGL account. Then use new USSGL account 6610 “Cost Capitalization Offset” to apply the cost to the desired “in-process type” asset account.

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

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

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

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

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

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A143	To record the anticipation of a capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund.)
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record the reduction of borrowing authority.
A150	To record subsidy payable accrued in the program account.
A152	To record indefinite or definite borrowing authority.
A154	To record indefinite borrowing authority previously estimated.
A156	To record the drawing of cash to fund borrowing authority.
A158	To record actual reductions to borrowing authority previously anticipated.
A160	To record unanticipated reductions to borrowing authority.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.
A164	To record anticipated reductions to borrowing authority.
A166	To record the enactment of public law to establish definite and indefinite contract authority.
A168	To record the enactment of public law for contract authority that was previously anticipated.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).
A174	To record unanticipated actual reductions to contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.
A176	To record the anticipated indefinite contract authority to cover anticipated obligations for the current year.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/reductions to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A182	To record in the financing account an appropriation received for a modification adjustment transfer.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A184	To record in the expenditure account, the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A186	To record revenue to available non-revolving trust funds and special funds in which the revenue is immediately available for obligation.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collections balances previously precluded from obligation.
A196	To record the collection of revenue for non-revolving trust funds and special funds that were previously accrued.
A204	To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based upon an apportionment request.

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A214	To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A217	To record realized authority to be transferred-in to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A219	To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A220	To record an actual transfer-in by the receiving agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
A222	To record funds transferred out by the parent agency, which liquidates the liability for allocation transfers.
A223	To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A224	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
A225	To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization
A226	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.
A228	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.
A230	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from allocation transfer.
A232	To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.
A234	To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
A236	To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
A242	To record in the receiving agency the anticipated transfer-in current-year authority or from prior-year balances.

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Account Transaction Listing**

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

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
A270	To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A272	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as a receivable.
A274	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as a payable.
A276	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A278	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A302	To record anticipated reimbursements.
A304	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
A306	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A308	To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
A310	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
B104	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
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.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
B107	To record payment and disbursement of funds.
B108	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule.
B112	To record accrued interest paid.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund paid by the collecting agency. These refunds are reported as a reduction to offsetting collections.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
B120	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B122	To record repayments of other debt.
B124	To record the purchase of Federal securities acquired at par value.
B126	To record the purchase of Federal securities acquired at a premium.
B128	To record the purchase of Federal securities acquired at a discount.
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
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.
B202	To record a commitment.
B204	To record current-year undelivered orders without an advance.

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Account Transaction Listing**

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

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
B404	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.
B502	To record the transfer-out of assets to other Federal entities without reimbursement.
B504	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant and equipment (land, buildings, equipment and other) to non-Federal entities.
B506	To record distributed personal property.
B508	To record a commodity transferred to another Federal agency.
C102	To record service in kind provided by non-Federal sources.
C104	To record the collection of subsidy for loan modification costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C108	To record the receipts reported into deposit funds and clearing accounts.
C110	To record the receipt of previously anticipated collections.
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.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C126	To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

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Account Transaction Listing**

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

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 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.
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.
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.

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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 re-estimate.
C302	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C304	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C306	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C308	To record the sale of Federal securities purchased at a discount. The sale results in a loss.
C312	To record the sale or disposition of assets other than investments.
C314	To record the loss (or gain) from sales of foreclosed property without recourse.
C316	To record the loss on property sold without recourse.
C318	To record the loss on loan receivable from borrower on sale with recourse.
C320	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C322	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C324	To record sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C326	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C328	To record cash collected from a loss or a gain from the sale of excess, obsolete and unserviceable assets.
C330	To record the sale of stockpile materials.
C332	To record stockpile materials sold at a gain.
C334	To record stockpile materials sold at a loss.
C336	To record the collection of sale proceeds from forfeited personal property sold.

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
C340	To record the sale of forfeited property.
C342	To record the proceeds from commodities sold.
C344	To record a loss on the sale of commodities.
C402	To record transfer-in of assets from others without reimbursements.
C404	To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
D102	To record a downward adjustment to 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 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.
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 re-estimate 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 unpaid prior-year 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.
D124	To record an upward adjustment to prior-year unpaid 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.

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
D130	To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
D132	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.
D134	To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
D202	To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
D204	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D205	To record the write-off of penalties, fines and administrative fees receivable.
D206	To record the write-off of accounts receivable.
D207	To record the write-off of taxes receivable.
D208	To record the write-off of loans receivable for loans made before fiscal 1992.
D210	To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D212	To record the write-off of interest receivable.
D214	To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D216	To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
D218	To record an adjustment to loans receivable based on acquired collateral property.
D220	To record an adjustment for actual loss of inventory.
D222	To record an adjustment for actual loss of forfeited property.
D224	To record an adjustment for actual loss of commodities.
D226	To record assets purchased to store environmental wastes from past operations at net book value of zero.
D302	To record an increase in the imprest fund.

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
D304	To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes and insurance.
D306	To record the reclassification of expended balances held back from contractors from accounts payable.
D307	To record the transfer of construction-in-progress to capitalized assets or expenses.
D308	To record the realization that contractor-developed software-in-development is in production.
D309	To record the reclassification of expenses to "in-process type" asset accounts.
D310	To record the raw materials used to produce goods.
D312	To record completed inventory items.
D314	To record the reclassification of inventory held for sale that meets management's criteria for future sale.
D316	To record the reclassification of damaged, irreparable inventory held for sale.
D317	To record damaged inventory items that need repair.
D318	To record the turn-in of a broken part from operating materials and supplies held for repair.
D319	To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
D320	To record a repaired broken part that has been returned to stock as a serviceable item.
D321	To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
D322	To record damaged inventory, using the direct method, items that need repairs.
D324	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D326	To record the issuance of a new motor vehicle to the customer. Cost of goods sold represent 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.

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

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TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
D602	To record the imputed costs and related imputed financing sources.
D604	To record the application of overhead expenses to work-in-process.
D606	To record inventory used for operations.
D612	To record cost of goods sold.
D614	To record the estimated repair costs for an item using the allowance method.
D616	To record actual repair costs using the direct method.
D618	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
D620	To record stockpile materials issued for use under the consumption method.
D622	To record a lien of real and intangible forfeited property in the allowance account.
E102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.
E104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
E106	To record the binding contracts entered into by private lenders.
E108	To record the disbursement of a loan.
E110	To record the repayment of principal from borrowers.
F104	To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.

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Account Transaction Listing**

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
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.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
F122	To record the cancellation of authority not previously expired and to withdraw funds.
F124	To record the closing of miscellaneous receipts at the end of the year.
F126	To record an adjustment to authority temporarily unavailable for Treasury Appropriation Fund Symbols (TAFS) that do not have a Schedule N (Schedule on Unavailable Collections) in the President's Budget, and do not report authority precluded from obligation on the Program and Financing Schedule (P&F).
F128	To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
F130	To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
F132	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as <u>preclosing</u> when the total amount of current-year receipts is <u>greater than</u> 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 <u>preclosing</u> when the total amount of current-year collections is <u>greater than</u> 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.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
F204	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F206	To record the closing of fiscal-year contract authority.
F208	To record the closing of fiscal-year borrowing authority.
F210	To record the closing of unobligated balances to unapportioned authority for unexpired multi-year funds.
F212	To record the closing of unobligated balances to expiring authority.
F214	To record the closing of Expended Authority - Paid.
F215	To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F216	To record the closing of related adjustments to Expended Authority - Paid when there is a net downward adjustment.
F218	To record the closing of related adjustments to Expended Authority - Unpaid.
F220	To record the closing of related adjustments to Expended Authority - Unpaid.
F222	To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
F224	To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
F226	To record the closing of related upward adjustments to unpaid unexpended obligations.
F227	To record the closing of related downward adjustments to unpaid unexpended obligations.
F228	To record the closing of revenue, expense and other financing source accounts to cumulative results of operations.
F230	To record the closing of gains and miscellaneous items into cumulative results of operations.
F231	To record the closing of losses and miscellaneous items into cumulative results of operations.
F232	To record the closing of the liquidating fund.

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

TRANSACTION NUMBER	TRANSACTION DESCRIPTION
F233	To record closing of fiscal year activity that increases 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 <u>post-closing</u> when the total amount of current-year receipts is <u>not enough</u> 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 <u>post-closing</u> when the total amount of current-year collections is <u>not enough</u> to cover current-year obligations.

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

A100 FUNDING - Budgetary Resources Other Than Collections

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

Budgetary Entry

Debit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A104 To record the enactment of appropriations for other than special and trust funds.
Comment: If appropriations were anticipated, credit USSGL account 4120. Appropriation anticipated, see TC-A102.
 Use USSGL account 4620 for appropriations not subject to apportionment.
Transaction Origin: USSGL TC-1005

Budgetary Entry

Debit 4111 Debt Liquidation Appropriations
 Debit 4112 Deficiency Appropriations
 Debit 4115 Loan Subsidy Appropriation - Definite - Current
 Debit 4116 Entitlement Loan Subsidy Appropriation - Indefinite
 Debit 4117 Loan Administrative Expense Appropriation - Definite - Current
 Debit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
 Debit 4119 Other Appropriations Realized
 Debit 4121 Loan Subsidy Appropriation - Indefinite - Current
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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

**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 gaining funds.
Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of unexpired funds

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

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

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

Budgetary Entry

Debit 4150 Reappropriations
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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

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

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4396 Authority Permanently Not Available Pursuant to Public Law

Proprietary Entry

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

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

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

Budgetary Entry

Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A116 To record budgetary authority apportioned by OMB and available for allotment.
Transaction Origin: USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

Proprietary Entry

None

A118 To record anticipated resources apportioned but not available for use until they are realized.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry

None

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

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

Budgetary Entry

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

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4119 Other Appropriations Realized

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4430 Unapportioned Authority - OMB Deferral

Proprietary Entry

None

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

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

Budgetary Entry

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Proprietary Entry

None

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

A128 To record authority temporarily unavailable pursuant to public law.

Comment: Reverse this transaction if authority becomes available.

Transaction Origin: USSGL TC-1025

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4395 Authority Unavailable Pursuant to Public Law - Temporary

Proprietary Entry

None

A129 To record spending authority from offsetting collections temporarily precluded from obligation.

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

Transaction Origin: USSGL Implementation Guidance - Authority Temporarily Precluded from Obligation

Budgetary Entry

Debit 4450 Unapportioned Authority - Available

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4398 Offsetting Collections Temporarily Precluded from Obligation

Proprietary Entry

None

A130 To record authority made unavailable pursuant to public law and to withdraw funds.

Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. The timing of the proprietary and budgetary entries may not be the same. This transaction represents the overall effect.

Transaction Origin: USSGL TC-1025

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4396 Authority Permanently Not Available Pursuant to Public Law

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**

- A132 To record budget authority rescinded by legislative action.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. The timing of the proprietary and budgetary entries may not be the same. This transaction represents the overall effect.
Transaction Origin: USSGL implementation guidance; transactions for SF 133/rescissions

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4392 Rescissions - Current-Year
 Credit 4393 Rescissions - Prior-Year

Proprietary Entry

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

- A134 To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
Comment: Reverse this transaction when there is a release of authority previously unavailable pending rescissions.
Transaction Origin: USSGL TC-1075

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4420 Unapportioned Authority - Pending Rescission

Proprietary Entry

None

- A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit USSGL account 2990 if fund withdrawal occurs at a later date.
Transaction Origin: USSGL TC-1160

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission
 Credit 4392 Rescissions - Current-Year
 Credit 4393 Rescissions - Prior-Year

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**

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

A140 To record anticipated collections other than refunds.

Comment: Also post USSGL TC-A118.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4060 Anticipated Collections from Non-Federal Sources

Debit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority

Credit 4630 Funds Not Available for Commitment/Obligation

Proprietary Entry

None

A142 To record anticipated nonexpenditure payments to Treasury.

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

None

A143 To record the anticipation of a capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund.)

Comment: Refer to SFFAS #5 for discussion of contingent liabilities.

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

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

Debit 5765 Non-expenditure Financial Sources – Transfers Out

Credit 2920 Contingent Liabilities

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 2179 Contra Liability for Subsidy Payable to Financing Account
Credit 2170 Subsidy Payable to Financing Account

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

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

Budgetary Entry

Debit 4141 Current-Year Borrowing Authority Realized - Definite
 Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- A154 To record indefinite borrowing authority previously estimated.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4142 Current-Year Borrowing Authority Realized - Indefinite
 Credit 4042 Estimated Borrowing Authority - Indefinite

Proprietary Entry

None

- A156 To record the drawing of cash to fund borrowing authority.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 2510 Principal Payable to Treasury

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

Budgetary Entry

Debit 4044 Anticipated Reductions to Borrowing Authority
 Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

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

A160 To record unanticipated reductions to borrowing authority.
Comment: The borrowing authority was previously recorded as unapportioned.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4143 Actual Reductions to Borrowing Authority

Proprietary Entry

None

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

Budgetary Entry

Debit 4042 Estimated Borrowing Authority - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

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

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4044 Anticipated Reductions to Borrowing Authority

Proprietary Entry

None

A166 To record the enactment of public law to establish definite and indefinite contract authority.
Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4131 Current-Year Contract Authority Realized - Definite
 Debit 4132 Current-Year Contract Authority Realized - Indefinite
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

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

A168 To record the enactment of public law for contract authority that was previously anticipated.

Comment: See USSGL TC-A176 for the anticipated contract authority.

Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4132 Current-Year Contract Authority Realized - Indefinite
Credit 4032 Anticipated Contract Authority

Proprietary Entry

None

A170 To record the warrant liquidating contract authority.

Transaction Origin: USSGL implementation guidance; Contract Authority Liquidated by Appropriation from the General Fund

Budgetary Entry

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

Proprietary Entry

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

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

Transaction Origin: Trust Fund Accounting Guide: Appropriations to Liquidate Contract Authority – Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriations to Liquidate Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry

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

A172 To record anticipated actual reductions to contract authority.

Comment: If contract authority was not anticipated, see USSGL TC-A174.

Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Credit 4133 Actual Adjustments to Contract Authority

Proprietary Entry

None

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

A173 To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS).

Transaction Origin: Trust Fund Accounting Guide: Appropriations to Liquidate Contract Authority – Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable

Credit 4136 Contract Authority to be Liquidated by Trust Funds

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources – Transfers-In

A174 To record unanticipated actual reductions to contract authority.

Comment: Includes the reduction of unobligated balances for indefinite contract authority.

Transaction Origin: USSGL implementation guidance; Contract Authority case studies

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4133 Actual Adjustments to Contract Authority

Proprietary Entry

None

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

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

Transaction Origin: Trust Fund Accounting Guide: Appropriations to Liquidate Contract Authority – Funded by Nonexpenditure Transfers

Budgetary Entry

Debit 4138 Appropriations to Liquidate Contract Authority

Credit 4135 Contract Authority Liquidated

and

Debit 4136 Contract Authority to be Liquidated by Trust Funds

Credit 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

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

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

Budgetary Entry

Debit 4032 Anticipated Contract Authority
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

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

Budgetary Entry

Debit 4137 Transfers of Contract Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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

A178 To record anticipated adjustments/reductions to contract authority.
Comment: To increase the anticipated adjustments/reductions to contract authority during the year, reverse this transaction.
Transaction Origin: USSGL implementation guidance; Contract Authority Case Study

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Not Subject to 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 Not Subject to Apportionment
 Credit 4137 Transfers of Contract Authority

Proprietary Entry

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

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

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

Budgetary Entry

Debit 4137 Transfers of Contract Authority
 Credit 4170 Transfers – Current-Year Authority
 Credit 4175 Allocation Transfers of Current-Year Authority

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances
 Credit 1010 Fund Balance With Treasury

- A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.
Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry

Debit 4170 Transfers – Current-Year Authority
 Debit 4175 Allocation Transfers of Current-Year Authority
 Credit 4137 Transfers of Contract Authority

Proprietary Entry

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

- 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

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

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

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 5745 Appropriation Earmarked Receipts Transferred Out

Credit 1010 Fund Balance With Treasury

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

Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5740 Appropriated Earmarked Receipts Transferred In

A186 To record revenue to available non-revolving trust funds and special funds in which the revenue is immediately available for obligation.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL TC-4030

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5600 Donated Revenue - Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

**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 Not Available for Obligation Upon Collection

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5600 Donated Revenue-Financial Resources

Credit 5800 Tax Revenue Collected

Credit 5900 Other Revenue

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.

Comment: When receipts are originally collected, see USSGL TC-A188.

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

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.

Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for original entry that precluded the obligation.

Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry

Debit 4157 Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

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

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

Budgetary Entry

Debit 4158 Authority Made Available from Offsetting Collections Balances Previously Precluded from Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

- A196 To record the collection of revenue for non-revolving trust funds and special funds that were previously accrued.
Comment: See USSGL TC-C217 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Not Available for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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

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

A200 FUNDING - Authority Transfers

A204 To record amounts anticipated by a receiving allocation Treasury Account Fund Symbol (TAFS) for transfers-in based upon an apportionment request.

Budgetary Entry

Debit 4165 Allocations of Authority – Anticipated from Invested Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

A214 To record an actual transfer-out by the parent agency of unobligated unexpired authorized funds via SF 1151: Nonexpenditure Transfer Authorization, based on an allocation transfer.
Comment: Trust and special funds do not record USSGL accounts in the 3100 series; account 4175 is to be recorded by non-invested TAFS; see USSGL TCs-A223 and A225 for invested TAFS.
Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

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

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

Budgetary Entry

Debit 4166 Allocations of Realized Authority - To be Transferred from Invested Balances
Credit 4165 Allocations of Authority - Anticipated from Invested Balances
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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

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

A219 To record an actual nonexpenditure transfer-in of an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.

Comment: Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

Budgetary Entry

Debit 4167 Allocations of Realized Authority – Transferred from Invested Balances
 Credit 4166 Allocations of Realized Authority -To be Transferred from Invested Balances
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1330 Receivable for Transfers of Currently Invested Balances
 Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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 and special funds do not record USSGL accounts in the 3100 series. USSGL account 4175 is to be recorded by non-invested Treasury Account Fund Symbol (TAFS). See USSGL TC-A219 for invested TAFS.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current -Year Authority for Non-Invested Accounts
 Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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

A222 To record funds transferred out by the parent agency, which liquidates the liability for allocation transfers.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

None

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**

A223 To record the realized authority to be transferred out to a receiving allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4166 Allocations of Realized Authority -To be Transferred from Invested Balances

Proprietary Entry

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 2150 Payable for Transfers of Currently Invested Balances

A224 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1330 Receivable for Transfers of Currently Invested Balances

A225 To record an actual nonexpenditure transfer-out to an allocation Treasury Account Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.

Comment: Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

Budgetary Entry

Debit 4166 Allocations of Realized Authority -To be Transferred from Invested Balances

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4167 Allocations of Realized Authority - Transferred from Invested Balances

Proprietary Entry

Debit 2150 Payable for Transfers of Currently Invested Balances

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

A226 To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from allocation transfer.

Comment: Trust and special funds do not record USSGL accounts in the 3100 series.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A228 To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer.

Comment: Trust and special funds do not record USSGL accounts in the 3100 series.

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: Reverse for the parent agency. Trust and special funds do not record USSGL accounts in the 3100 series.

Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4510 Apportionments

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations -Transfers-Out

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

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

A232 To record in the parent agency the receipt of unobligated unexpired authority and funds from allocation transfer.
Comment: Trust and special funds do not record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
 Debit 4176 Allocation Transfers of Prior-Year Balances
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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

A234 To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
Comment: For the parent appropriation agency, use USSGL TC-A224 for the cash transfer method.
Transaction Origin: USSGL implementation guidance; allocation transfers

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
 Credit 1330 Receivable for Transfers of Currently Invested Balances

A236 To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
Comment: For the transfer agency, use USSGL TC-A222 for the cash transfer method.
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

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

A242 To record in the receiving agency the anticipated transfer-in current-year authority or from prior-year balances.
Transaction Origin: USSGL TC-1008

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

A244 To record in the transferring agency the transfer-out of current-year authority or from prior-year balances that were anticipated.

Budgetary Entry

Debit 4450 Unapportioned Authority
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

None

A246 To record in the receiving agency the transfer-in of current-year or prior-year appropriations that were anticipated.
Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts.
Transaction Origin: USSGL implementation guidance; appropriation transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4180 Anticipated Transfers - Prior-Year Balances

Proprietary Entry

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

A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations.
Comment: Trust and special funds debit USSGL account 5765 to transfer appropriated receipts.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

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

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

A250 To record in the receiving agency the actual transfer-in of current-year or prior-year unanticipated appropriations.

Comment: Trust funds credit USSGL account 5755 to transfer appropriated receipts.

Transaction Origin: USSGL implementation guidance; appropriation transfers

Budgetary Entry

Debit 4170 Transfers - Current-Year Authority

Debit 4190 Transfers - Prior-Year Balances

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 3102 Unexpended Appropriations - Transfers-In

Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A252 To record in the transferring agency the actual transfer-out of current-year or prior-year unanticipated appropriations.

Comment: Trust funds debit USSGL account 5765 to transfer appropriated receipts.

Budgetary Entry

Debit 4450 Unapportioned Authority

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4170 Transfers - Current-Year Authority

Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Debit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out

Credit 1010 Fund Balance With Treasury

A254 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid undelivered orders.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations – Transfers-Out

Credit 1010 Fund Balance With Treasury

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

A255 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.

Comment: Reverse this transaction for the receiving entity.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 2110 Accounts Payable

Credit 1010 Fund Balance With Treasury

A256 To record in the transferring agency the actual transfers-out during the fiscal year of authority with paid undeliverable orders from current or prior years.

Comment: See USSGL TC-A257 for the receiving agency.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry

Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Credit 4195 Transfers of Obligated Balances

Proprietary Entry

Debit 3103 Unexpended Appropriations - Transfers-Out

Credit 1410 Advances to Others

Credit 1450 Prepayments

A257 To record in the receiving agency the actual transfers-in during the fiscal year of authority with paid undeliverable orders from current or prior years.

Comment: See USSGL TC-A256 for the transferring agency.

Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders.

Budget Entry

Debit 4195 Transfers of Obligated Balances

Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 3102 Unexpended Appropriations - Transfers-In

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

- A258 To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A260 for collection of the receivable. Use USSGL account 4450 if transfer was not previously anticipated.
Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
 Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1335 Expenditure Transfers Receivable
 Credit 5750 Expenditure Financing Sources - Transferred In

- A259 To record in the trust fund a payable for an appropriation trust fund expenditure transfer-out.
Comment: Nonexchange
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments
 Debit 4610 Allotments – Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

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

- A260 To record the actual collection of the appropriation trust fund expenditure transfer.
Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry

Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
 Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1335 Expenditure Transfers Receivable

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

A261 To record in the trust fund the outlay for the appropriation trust fund expenditure transfer.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

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

Proprietary Entry

Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

A264 To record in the trust fund expenditure transfers-in from a Federal fund relating to nonexchange and exchange transactions.

Comment: Use USSGL account 5750 for nonexchange expenditure transfers

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipt
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue from Services Provided
Credit 5400 Benefit Program Revenue
Credit 5750 Expenditure Financing Sources - Transfers-In

A266 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange and exchange transactions.

Comment: Use USSGL account 5760 for nonexchange expenditure transfers.

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments – Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

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

A267 To record in an agency's general fund an expenditure transfer out to a trust fund relating to nonexchange and exchange transactions.

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

Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry

Debit 4510 Apportionments

Debit 4610 Allotments – Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 5760 Expenditure Financing Sources – Transfers-Out

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance With Treasury

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

A268 To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Comment: This transaction is reported as an appropriation in the Budget of the U.S. Government for the agency TAFS, rather than as a transfer.

Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4126 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1330 Receivable for Transfers of Currently Invested Balances

Credit 5755 Nonexpenditure Financing Sources – Transfers-In

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.

Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4127 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 2150 Payable for Transfers of Current Invested Balances

A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as a receivable.

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

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

A274 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as a payable.

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 Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

Comment: This transaction is reported as an appropriation in the Budget of the U.S. Government for the agency TAFS, rather than as a transfer.

Transaction Origin: Trust Fund Guidance; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4128 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-In

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 5755 Nonexpenditure Financing Sources – Transfers-In

A278 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Fund Treasury Account Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.

Transaction Origin: Trust Fund Guidance; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4129 Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS – Transfers-Out

Proprietary Entry

Debit 5765 Nonexpenditure Financing Sources – Transfers-Out

Credit 1010 Fund Balance With Treasury

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

A300 FUNDING - Reimbursables and Other Income

A302 To record anticipated reimbursements.
Comment: See USSGL TC-A118, anticipated reimbursements are not available for allotment until the realized order is received.
Transaction Origin: USSGL TC-1030

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in OMB Circular A-34.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4221 Unfilled Customer Orders Without Advance
 Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

A306 To record earned revenue in the performing agency related to a reimbursable agreement or other income.
Comment: See USSGL TC-C182
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
 Credit 4222 Unfilled Customer Orders With Advance
 Credit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Proprietary Entry

Debit 2310 Advances from Others
 Credit 5100 Revenue from Goods Sold
 Credit 5200 Revenue from Services Provided

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

A308 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.

Comment: Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Post the reversal of USSGL TC-A122 if the refund was not previously anticipated and apportioned.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4210 Anticipated Reimbursements and Other Income

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances from Others

Credit 1010 Fund Balance With Treasury

A310 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.

Comment: The ordering agency uses USSGL TC-B204.

Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4251 Reimbursements and Other Income Earned - Receivable

Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 5100 Revenue from Goods Sold

Credit 5200 Revenue from Services Provided

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

B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.

Comment: If payment was made by an electronic fund transfer and for an amount paid by a direct appropriation, post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL 6000 account series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” asset account. Note: Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to these various accounts at yearend.

Transaction Origin: USSGL TC-2045

Budgetary Entry

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

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.

Comment: Also requires the reclassification of expenses from unfunded to funded.

Transaction Origin: USSGL implementation guidance; FASAB #5, Accounting for Liabilities

Budgetary Entry

Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

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 study

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, post USSGL TC-B134. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.

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 2179 Contra Liability for Subsidy Payable to Financing Account

and

Debit 2170 Subsidy Payable to Financing Account
Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: Credit reform cases study

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, post USSGL TC-B134.

Budgetary Entry

Debit 4510 Apportionments
Debit 4610 Allotments – Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

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

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

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

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

Budgetary Entry

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

Proprietary Entry

Debit 2140 Accrued Interest Payable
 Credit 1010 Fund Balance With Treasury

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

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1559 Foreclosed Property - Allowance

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.

Comment: This transaction is applicable to guaranteed loans.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1551 Foreclosed Property

Credit 1010 Fund Balance With Treasury

B118 To record a tax refund paid by the collecting agency. These refunds are reported as a reduction to offsetting collections.

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

Debit 4450 Unapportioned Authority

Credit 4267 Other Actual “government-type” Collections from Non-Federal Sources

Proprietary Entry

Debit 5890 Tax Revenue Refunds

Credit 1010 Fund Balance With Treasury

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

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
Transaction Origin: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

Budgetary Entry

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

Proprietary Entry

Debit 2920 Contingent Liabilities
 Credit 1010 Fund Balance with Treasury

B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, debit USSGL account 4450 or 4620.

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4047 Anticipated Transfers to 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 Treasury
 Debit 2520 Principal Payable to the Federal Financing Bank
 Credit 1010 Fund Balance With Treasury

B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Transaction Origin: USSGL TC-3010

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4146 Actual Repayments of Debt, Current-Year Authority
 Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

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

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

B122 To record repayments of other debt.
Comment: This transaction is applicable to redemptions.

Budgetary Entry

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

Proprietary Entry

Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B124 To record the purchase of Federal securities acquired at par value.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Transaction Origin: USSGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

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

B126 To record the purchase of Federal securities acquired at a premium.
Comment: Special and trust funds use USSGL account 4114. Post USSGL TC-A122 if authority was previously anticipated and apportioned. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.
Transaction Origin: USSGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

Debit 4394 Receipts Not Available for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded from Obligation
Debit 4398 Offsetting Collections Temporarily Precluded from Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
Debit 1622 (G) Premium on Securities Other Than Public Debt Securities
Credit 1010 Fund Balance With Treasury

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

- B128 To record the purchase of Federal securities acquired at a discount.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Transaction Origin: USSGL implementation guidance; FACTS II, Investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Debit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 1010 Fund Balance With Treasury
 Credit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Credit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

- B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry

Debit 4395 Authority Unavailable Pursuant to Public Law - Temporary
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected From Treasury

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 1010 Fund Balance With Treasury

- B130 To record a lien paid before personal property is sold.
Comment: If funded by a direct appropriation, post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

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

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1010 Fund Balance With Treasury

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

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

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

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

B202 To record a commitment.

Comment: To decrease the commitment, reverse this transaction.

Transaction Origin: USSGL TC-2005

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4700 Commitments

Proprietary Entry

None

B204 To record current-year undelivered orders without an advance.

Comment: To decrease obligation in the current year, reverse this transaction.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

B206 To record current-year undelivered orders with an advance.

Comment: See USSGL TC-B404 for the expense.

Transaction Origin: USSGL TC-2010

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4802 Undelivered Orders – Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others

Debit 1450 Prepayments

Credit 1010 Fund Balance With Treasury

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

B208 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4700 Commitments

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

B210 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4700 Commitments

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

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

B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B302 To record the delivery of goods or services and accrue a liability.

Comment: If funded by a direct appropriation, post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” of accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

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

B304 To record the delivery of goods and services in the same year as the order was placed and accrue a liability. The current-year expended authority is less than the original order.
Comment: If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” of accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4610 Allotments - Realized Resources
 Credit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities

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

B306 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.

Comment: If funded by a direct appropriation, post TC-B134. For payroll and benefits, see USSGL TC-D402. For “in-process type” of accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account. For other payroll-related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities

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

B308 To reclassify payable schedules for disbursements to “in-transit” until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2160 Entitlement Benefits Due and Payable

Debit 2190 Other Accrued Liabilities

Debit 2990 Other Liabilities

Credit 2120 Disbursements in Transit

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

B314 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.

Comment: This transaction must be recorded simultaneously with USSGL TC-B316. Also post USSGL TC-B134.

Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expense/Program Costs

Credit 2110 Accounts Payable

B316 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.

Comment: Simultaneously record USSGL TC-B314 in an unexpired appropriation that is available for the same purpose as the closed account. See OMB Circular A-34 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

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

B322 To record the accrual of interest expenses incurred, not yet paid.
Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.

Transaction Origin: USSGL TC-2030

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6310 Interest Expenses on Borrowing from Treasury
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable

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 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 and Insurance Liability
Credit 2690 Other Actuarial Liabilities
Credit 2990 Other Liability
Credit 2995 Estimated Cleanup Cost Liability

B326 To record the unfunded FECA liability and unfunded unemployment liability.
Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry

None

Proprietary Entry

Debit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

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

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

B330 To record an increase in actuarial liabilities for benefit plans.
Comment: Reverse this entry for a decrease.
Transaction Origin: USSGL implementation guidance; FECA liability

Budgetary Entry

None

Proprietary Entry

Debit 7600 Changes in Actuarial Liability
 Credit 2650 Actuarial FECA Liability
 Credit 2690 Other Actuarial Liabilities

B332 To record the payable to borrowers from sales of foreclosed property with recourse.
Comment: Excess of sales proceeds over cost to the government is paid to borrowers. If funded by a direct appropriation, post USSGL TC-B134.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1551 Foreclosed Property
 Credit 2110 Accounts Payable

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

B334 To record the inventory purchased for a resale under historical cost (title was passed).

Comment: If funded by a direct appropriation, post USSGL TC-B134.

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1521 Inventory Purchased for Resale

Credit 2110 Accounts Payable

B338 To record the fair market value of real and intangible forfeited property.

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

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale

Credit 2320 Deferred Credit

B340 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.

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

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale

Credit 2320 Deferred Credits

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

- B344 To record the funded portion of cleanup costs that was previously estimated.
Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Post USSGL TC-B134 for appropriations used.
Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 6800 Future Funded Expenses

- B346 To record capital lease liability.
Comment: If capital lease is with a nonFederal entity, you must have sufficient budgetary resources up-front to cover the present value of the lease payments discounted using Treasury interest rates.

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1810 Assets Under Capital Lease
 Credit 2940 Capital Lease Liability

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

B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

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

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

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

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

Proprietary Entry

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

Transaction continued...

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

Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Non-production Costs
 Credit 1410 Advances to Others
 Credit 1450 Prepayments

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

B500 DISBURSEMENTS AND PAYABLES - Assets Transfers Out

B502 To record the transfer-out of assets to other Federal entities without reimbursement.

Comment: When transferring ownership of an asset outside of the Federal government, recognize a loss for the book value of the asset upon disposition. For non-Federal, see USSGL TC-B504.

Transaction Origin: USSGL TC-5045

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance

Debit 1549 Forfeited Property - Allowance

Debit 1559 Foreclosed Property - Allowance

Debit 1599 Other Related Property - Allowance

Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1621 Discount on Securities Other Than Public Debt Securities

Debit 1622 Premium on Securities Other Than Public Debt Securities

Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Debit 1719 Accumulated Depreciation on Improvements to Land

Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations

Debit 1749 Accumulated Depreciation on Other Structures and Facilities

Debit 1759 Accumulated Depreciation on Equipment

Debit 1829 Accumulated Amortization on Leasehold Improvements

Debit 1839 Accumulated Amortization on Internal Use Software

Debit 1849 Allowance for Depletion

Debit 5730 Financing Sources Transferred Out Without Reimbursement

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1541 Forfeited Property Held for Sale

Credit 1572 Stockpile Materials Held for Sale

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 Investments in Securities Other Than Public Debt Securities

Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Transaction continued...

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

Credit 1690 Other Investments
 Credit 1711 Land and Land Rights
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1830 Internal-Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment

B504 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant and equipment (land, buildings, equipment and other) to non-Federal entities.

Comment: For Federal, see USSGL TC-B502.

Transaction Origin: USSGL implementation guidance; FASAB #6 and #8, Accounting for Property, Plant and Equipment/Supplementary Stewardship Reporting

Budgetary Entry

None

Proprietary Entry

Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 7210 Losses on Disposition of Assets
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1890 Other General Property, Plant and Equipment

B506 To record distributed personal property.

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

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
 Credit 1542 Forfeited Property Held for Donation or Use

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

B508 To record a commodity transferred to another Federal agency.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

C100 COLLECTIONS AND RECEIVABLES - Receipts

C102 To record service in kind provided by non-Federal sources.
Transaction Origin: USSGL TC-3145

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C104 To record the collection of subsidy for loan modification costs in the financing account.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C106 To record the collection of reestimated subsidy in the financing account.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

and

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
Debit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
Credit 4070 Anticipated Collections from Federal Sources
Credit 4282 Actual Program Fund Subsidy receivable - Indefinite - Permanent
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

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

C108 To record the receipts reported into deposit funds and clearing accounts.

Comment: See USSGL TC-C152

Transaction Origin: USSGL TC-3045

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1190 Other Cash

Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

C110 To record the receipt of previously anticipated collections.

Comment: See USSGL TC-C108 for unidentified collections. Post USSGL TC-A122 for previously anticipated and apportioned authority. See USSGL TCs-A306, A308, A310 and C186 for reimbursable agreement transactions.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4260 Actual Collections of "governmental-type" Fees

Debit 4261 Actual Collection of Business-Type Fees

Debit 4262 Actual Collection of Loan Principal

Debit 4263 Actual Collection of Loan Interest

Debit 4264 Actual Collection of Rent

Debit 4265 Actual Collections from Sale of Foreclosed Property

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections from Non-Federal Sources

Debit 4273 Interest Collected from Treasury

Debit 4277 Other Actual Collections - Federal

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

Credit 1320 Employment Benefit Contributions Receivable

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

Credit 1399 Allowance for Subsidy

Credit 5100 Revenue from Goods Sold

Credit 5200 Revenue from Services Provided

Credit 5310 Interest Revenue

Credit 5320 Penalties, Fines and Administrative Fees Revenue

Credit 5400 Benefit Program Revenue

Credit 5500 Insurance and Guarantee Premium Revenue

Credit 5900 Other Revenue

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

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.

Comment: See USSGL TC-B206 for application of an advance.

Transaction Origin: USSGL TC-3115

Budgetary Entry

Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1410 Advances to Others

Credit 1450 Prepayments

C116 To record in the financing fund unearned fees collected for undisbursed loans.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4261 Actual Collection of Business-Type Fees

Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2320 Deferred Credits

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 study

Budgetary Entry

None

Proprietary Entry

Debit 2320 Deferred Credits

Credit 1399 Allowance for Subsidy

Credit 2180 Loan Guarantee Liability

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

C120 To record the maturity of Federal securities acquired at par value.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

C122 To record the maturity of Federal securities acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-D510 for the amortization transaction.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities**Budgetary Entry**

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other Than Public Debt Securities

Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

C124 To record the maturity of Federal securities acquired at a discount.
Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-D510 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities**Budgetary Entry**

Debit 4114 Appropriated Trust or Special Fund Receipts

Debit 4273 Interest Collected from Treasury

Credit 4070 Anticipated Collections from Federal Sources

Credit 4120 Appropriations Anticipated - Indefinite

Credit 4394 Receipts Not Available for Obligation Upon Collection

Credit 4450 Unapportioned Authority

Credit 4510 Apportionments

Credit 4620 Unobligated Funds Not Subject to Apportionment

Transaction continued...

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt

- 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 study

Budgetary Entry

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current
 Debit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
 Debit 4274 Actual Program Fund Subsidy Collected - Indefinite - Current
 Credit 4281 Actual Program Fund Subsidy Receivable - Definite - Current
 Credit 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent
 Credit 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

- C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4450 Unapportioned Authority
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1310 Accounts Receivable
 Credit 1410 Advances to Others

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

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. Also reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC-4050

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Non-production Costs

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

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.

Comment: Reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC-4050

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1720 Construction-in-Progress

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Non-production Costs

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

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.

Comment: USSGL TC-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

C138 To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.

Comment: See USSGL TC-C212 for the accrued receivable. Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

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

C139 To record the collection of previously paid Federal Employee Health Benefits reimbursed by the employee in the current year.

Comment: Reverse USSGL TC-B134

Budgetary Entry

Debit 4902 Delivered Orders - Obligations, Paid

Credit 4610 Allotments - Realized Resources

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 2210 Accrued Funded Payroll and Leave

Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 6100 Operating Expenses/Program Costs

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

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

C142 To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.

Comment: If revenue was previously accrued, do not make the entries to USSGL accounts 5990 or 2980 (see USSGL TC-C143). See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5800 Tax Revenue Collected
 Credit 5900 Other Revenue

and

Debit 5990 Collections for Others
 Credit 2980 Custodial Liability

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipts account.

Comment: For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry

None

Transaction continued...

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

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

- 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

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

C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.

Comment: Other than from reimbursable agreement, see USSGL TC-A300s. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections from Non-Federal Sources

Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

C150 To record the receipt of other cash.

Comment: See USSGL TC-C108

Transaction Origin: USSGL TC4135

Budgetary Entry

None

Proprietary Entry

Debit 1190 Other Cash

Debit 1195 Other Monetary Assets

Credit 2990 Other Liabilities

C152 To record unapplied receipts into fund symbols that require budgetary reporting.

Comment: If not deposited in account fund symbol see USSGL TC-C108. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Transaction Origin: USSGL TC-4145

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources

Debit 4267 Other Actual "governmental-type" Collections from Non-Federal Sources

Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

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

- C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue

- C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See USSGL TC-C202 and/or TC-C226 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.
Transaction Origin: USSGL TC-4195

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

- C162 To record an adjustment to loans receivable based on acquired collateral property.
Comment: This transaction does not include bad debt.
Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 1551 Foreclosed Property
Credit 1350 Loans Receivable

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

C164 To record non-cash assets donated by the public.

Transaction Origin: USSGL TC-5100

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished goods
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Credit 5610 Donated Revenue - Nonfinancial Resources

C166 To record a monetary instrument, including undeposited seized cash.

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

Comment: When seized cash is deposited, see USSGL TC-C168

Budgetary Entry

None

Proprietary Entry

Debit 1531 Seized Monetary Instruments
 Credit 2990 Other Liabilities

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 Not Subject to 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 Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1110 Undeposited Collections

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.

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

Budgetary Entry

None

Proprietary Entry

Debit 1541 Forfeited Property Held for Sale

Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of 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: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Advances from Others

- C184 To record in the performing agency an advance received after a reimbursable agreement was established.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4222 Unfilled Customer Orders With Advance
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 2310 Advances from Others

- C186 To record the collection of receivables in the performing agency for reimbursable services.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry

Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

- C188 To record the collection of revenue into unavailable special fund receipt accounts.
Comment: See USSGL TCs-A182 and A184 for appropriation of receipts from an unavailable special fund receipt account to a special fund expenditure account.
Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue from Services Provided
Credit 5310 Interest Revenue
Credit 5320 Penalties, Fines and Administrative Fees Revenue
Credit 5900 Other Revenue

**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 study

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

C206 To record in the financing fund the disbursement of direct loans.

Comment: If funded by a direct appropriation, post USSGL TC-B134.

Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid

Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry

Debit 1350 Loans Receivable

Credit 1010 Fund Balance With Treasury

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

C208 To record binding loan contracts and subsidy receivables accrued in the financing account.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4281 Actual Program Fund Subsidy Receivable - Definite - Current
Debit 4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent
Debit 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current
Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 2950 Liability for Subsidy Related to Undisbursed Loans

C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

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

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

Transaction continued...

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

Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1810 Assets Under Capital Lease
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6500 Cost of Goods Sold
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6900 Non-production Costs

C214 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.

Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4283 Interest Receivable from Treasury
 Debit 4287 Other Federal Receivables
 Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1310 Accounts Receivable
 Debit 1320 Employment Benefit Contributions Receivable
 Debit 1340 Interest Receivable
 Debit 1360 Penalties, Fines and Administrative Fees Receivable
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5900 Other Revenue

C215 To record interest receivable on Treasury securities.

Comment: See USSGL TC-A196 for special funds and non-revolving trust funds

Budget Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
 Credit 5310 Interest Revenue

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

- C216 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds and custodial activity.
Comment: These are not budgetary resources until collected.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines and Administrative Fees Receivable
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5900 Other Revenue

- C217 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
Comment: These are not budgetary resources until collected.
Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines and Administrative Fees Receivable
 Credit 5200 Revenue from Services Provided
 Credit 5310 Interest Revenue
 Credit 5320 Penalties, Fines and Administrative Fees Revenue
 Credit 5400 Benefit Program Revenue
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5800 Tax Revenue Collected
 Credit 5900 Other Revenue

- C218 To record establishment of current-period earnings on income received in advance.
Comment: See USSGL TC-B402 for collection entry.
Transaction Origin: USSGL TC-4045

Budgetary Entry

None

Transaction continued...

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

Proprietary Entry

Debit 2320 Deferred Credits
 Credit 5100 Revenue from Goods Sold
 Credit 5200 Revenue from Services Provided
 Credit 5500 Insurance and Guarantee Premium Revenue
 Credit 5900 Other Revenue

- C220 To record loans and interest receivable from non-Federal sources for defaulted guaranteed loans. Do not consider as a budgetary resource until collected.
Comment: Applicable to activity for guaranteed loans.

Budgetary Entry

None

Proprietary Entry

Debit 1340 Interest Receivable
 Debit 1350 Loans Receivable
 Credit 1399 Allowance for Subsidy
 Credit 2180 Loan Guarantee Liability

- 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
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 re-estimate.

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue

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

C300 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

- C302 To record the sale of Federal securities purchased at a premium. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Debit 4273 Interest Collected from Treasury
 Credit 4070 Anticipated Collections from Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1622 (G) Premium on Securities Other Than Public Debt Securities
 Credit 7110 Gains on Disposition of Assets

- C304 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4394 Receipts Not Available for Obligation Upon Collection
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected from Treasury

Transaction continued...

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

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Debit 1623 (G) Amortization of Discount and Premium Securities Other Than Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1622 (G) Premium on Securities Other Than Public Debt Securities

C306 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Debit 4273 Interest Collected from Treasury
 Credit 4070 Anticipated Collections from Federal Sources
 Credit 4120 Appropriations Anticipated - Indefinite
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4510 Apportionments
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 7110 Gains on Disposition of Assets

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

- C308 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources
 Debit 4120 Appropriations Anticipated - Indefinite
 Debit 4394 Receipts Not Available for Obligation Upon Collection
 Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
 Debit 1621 (G) Discount on Securities Other Than Public Debt Securities
 Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Debit 7210 Losses on Disposition of Assets
 Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
 Credit 1620 (G) Investments in Securities Other Than Public Debt Securities
 Credit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

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

C312 To record the sale or disposition of assets other than investments.
Transaction Origin: USSGL TC-5080

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Debit 1549 Forfeited Property - Allowance
 Debit 1569 Commodities - Allowance
 Debit 1599 Other Related Property - Allowance
 Debit 1719 Accumulated Depreciation on Improvements to Land
 Debit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
 Debit 1749 Accumulated Depreciation on Other Structures and Facilities
 Debit 1759 Accumulated Depreciation on Equipment
 Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
 Debit 1829 Accumulated Amortization on Leasehold Improvements
 Debit 1839 Accumulated Amortization on Internal Use Software
 Debit 7210 Losses on Disposition of Assets
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods
 Credit 1541 Forfeited Property Held for Sale
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1720 Construction-in-Progress
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1832 Internal-Use Software in Development
 Credit 1890 Other General Property, Plant and Equipment

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

- C314 To record the loss (or gain) from sales of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal government. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
 Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1399 Allowance for Subsidy
 Credit 1551 Foreclosed Property

- C316 To record the loss on property sold without recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower. See USSGL TC-B334 for property sold with recourse. Credit USSGL account 1399 if there is a gain. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
 Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1399 Allowance for Subsidy
 Credit 1551 Foreclosed Property

and

Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property (receivable from borrower)

- C318 To record the loss on loan receivable from borrower on sale with recourse.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: Credit reform case study

Budgetary Entry

Debit 4265 Actual Collections from Sale of Foreclosed Property
 Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1350 Loans Receivable
 Credit 1551 Foreclosed Property

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

C320 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.

Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Post USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4273 Interest Collected from Treasury
Credit 4070 Anticipated Collections from Federal Sources

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Debit 7210 Losses on Disposition of Assets
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
Credit 1690 Other Investments
Credit 5310 Interest Revenue
Credit 7110 Gains on Disposition of Assets

C322 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.

Comment: The budgetary entry is the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned.

Budgetary Entry

Debit 4070 Anticipated Collections from Federal Sources
Credit 4273 Interest Collected from Treasury

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt
Debit 5310 Interest Revenue
Debit 7210 Losses on Disposition of Assets
Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt
Credit 1690 Other Investments
Credit 7110 Gains on Disposition of Assets

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

- C324 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1621 Discount on Securities Other Than Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1620 Investments in Securities Other Than Public Debt Securities
 Credit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Credit 1690 Other Investments
 Credit 7110 Gains on Disposition of Assets

- C326 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
 Credit 4394 Receipts Not Available for Obligation Upon Collection
 Credit 4450 Unapportioned Authority
 Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 1623 Amortization of Discount and Premium on Securities Other Than Public Debt Securities
 Debit 7210 Losses on Disposition of Assets
 Credit 1620 Investments in Securities Other Than Public Debt Securities
 Credit 1622 Premium on Securities Other Than Public Debt Securities
 Credit 1690 Other Investments
 Credit 5310 Interest Revenue
 Credit 7110 Gains on Disposition of Assets

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

- C328 To record cash collected from a loss or a gain from the sale of excess, obsolete and unserviceable assets.
Comment: Post USSGL TC-A122 if authority was previously anticipated and apportioned. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Transaction Origin: USSGL implementation guidance; disposition of personal property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
 Credit 4060 Anticipated Collections from Non-Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 7210 Losses on Disposition of Assets
 Credit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete
 Credit 1524 Inventory - Excess, Obsolete and Unserviceable
 Credit 7110 Gains on Disposition of Assets

- C330 To record the sale of stockpile materials.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Debit 6500 Cost of Goods Sold
 Credit 1572 Stockpile Materials Held for Sale
 Credit 5900 Other Revenue

- C332 To record stockpile materials sold at a gain.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
 Credit 1572 Stockpile Materials Held for Sale
 Credit 7110 Gains on Disposition of Assets

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

C334 To record stockpile materials sold at a loss.

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

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets
Credit 1572 Stockpile Materials Held for Sale

C336 To record the collection of sale proceeds from forfeited personal property sold.

Transaction Origin: For special fund transaction, see USSGL implementation guidance; receipts not available for obligation upon collection; for seized assets, see USSGL implementation guidance: accounting for inventory and related property.

Budgetary Entry

Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

and

Debit 2320 Deferred Credits
Credit 1541 Forfeited Property Held for Sale

C340 To record the sale of forfeited property.

Comment: Includes activity for forfeited property sold that had a third-party lien in which the buyer pays the lien holder.

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

Budgetary Entry

None

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

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

C342 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-D612. Post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4266 Other Actual Business-Type Collections from Non-Federal Sources
Credit 4060 Anticipated Collections from Non-Federal Sources
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue from Goods Sold

C344 To record a loss on the sale of commodities.
Comment: For cost of goods sold, see USSGL TC-D612
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

C400 COLLECTIONS AND RECEIVABLES - Asset Transfers-In

C402 To record the transfer-in of assets from others without reimbursements.
Transaction Origin: USSGL TC-5040

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1525 Inventory - Raw Materials
 Debit 1526 Inventory - Work-in-Process
 Debit 1527 Inventory - Finished Goods
 Debit 1541 Forfeited Property Held for Sale
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
 Debit 1620 Investments in Securities Other Than Public Debt Securities
 Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
 Debit 1690 Other Investments
 Debit 1711 Land and Land Rights
 Debit 1720 Construction-in-Progress
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Credit 5720 Financing Sources Transferred In Without Reimbursement

C404 To record inventory or operating materials and supplies acquired through exchange of nonmonetary assets.
Comment: An entity receiving assets of greater value than those exchanged will recognize a gain and an entity receiving assets of lesser value recognizes a loss.

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

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Use
 Debit 1523 Inventory Held for Repair
 Debit 1524 Inventory - Excess, Obsolete and Unserviceable

Transaction continued...

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

Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets
 Credit 1511 Operating Materials and Supplies Held for Use (old book value)
 Credit 1521 Inventory Purchased for Resale
 Credit 7110 Gains on Disposition of Assets

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

**D100 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS -
Upward and Downward**

D102 To record a downward adjustment to prior-year unpaid expended authority and reduce the liability. The appropriation has expired.

Comment: If downward adjustment is material, credit USSGL account 7400. If immaterial, credit USSGL account 6100. Reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC2020

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Accrued Liabilities

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6900 Non-production Costs

Credit 7400 Prior-Period Adjustments

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

D104 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.

Comment: If the downward adjustment is material, credit USSGL account 7400. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Expended Authority Refunds Collected
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1730 Buildings, Improvements and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Non-production Costs
Credit 7400 Prior-Period Adjustments

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

D106 To record an upward adjustment of prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is immaterial, debit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4650 Allotments - Expired Authority

Credit 4981 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Debit 1527 Inventory - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1730 Buildings, Improvements and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1820 Leasehold Improvements

Debit 1830 Internal-Use Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Non-production Costs

Debit 7400 Prior-Period Adjustments

Credit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

Credit 2190 Other Accrued Liabilities

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

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

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Credit 1521 Inventory Purchased for Resale

Credit 1522 Inventory Held in Reserve for Future Sale

Credit 1525 Inventory - Raw Materials

Credit 1527 Inventory - Finished Goods

Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Credit 1571 Stockpile Materials Held in Reserve

Credit 1572 Stockpile Materials Held for Sale

Credit 1591 Other Related Property

Credit 1711 Land and Land Rights

Credit 1712 Improvements to Land

Credit 1730 Buildings, Improvements and Renovations

Credit 1740 Other Structures and Facilities

Credit 1750 Equipment

Credit 1810 Assets Under Capital Lease

Credit 1820 Leasehold Improvements

Credit 1830 Internal-Use Software

Credit 1840 Other Natural Resources

Credit 1890 Other General Property, Plant and Equipment

Credit 1990 Other Assets

Credit 6100 Operating Expenses/Program Costs

Credit 6900 Non-production Costs

Credit 7400 Prior-Period Adjustments

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

D110 To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 for recoveries previously anticipated and apportioned. If the downward adjustment is material, credit USSGL account 7400. If the downward adjustment is immaterial, credit USSGL account 6100.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 2110 Accounts Payable
 Debit 2130 Contract Holdbacks
 Debit 2190 Other Accrued Liabilities
 Credit 1511 Operating Materials and Supplies Held for Use
 Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1525 Inventory - Raw Materials
 Credit 1527 Inventory - Finished Goods
 Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 1571 Stockpile Materials Held in Reserve
 Credit 1572 Stockpile Materials Held for Sale
 Credit 1591 Other Related Property
 Credit 1711 Land and Land Rights
 Credit 1712 Improvements to Land
 Credit 1730 Buildings, Improvements and Renovations
 Credit 1740 Other Structures and Facilities
 Credit 1750 Equipment
 Credit 1820 Leasehold Improvements
 Credit 1830 Internal-Use Software
 Credit 1840 Other Natural Resources
 Credit 1890 Other General Property, Plant and Equipment
 Credit 1990 Other Assets
 Credit 6100 Operating Expenses/Program Costs
 Credit 6900 Non-production Costs
 Credit 7400 Prior-Period Adjustments

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

D112 To record a downward re-estimate for loan subsidies in the financing account.

Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 6199 Adjustment to Subsidy Expense

and

Debit 1399 Allowance for Subsidy
Debit 2180 Loan Guarantee Liability
Debit 6330 Other Interest Expenses
Credit 2990 Other Liabilities

D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400. If the upward adjustment is immaterial, debit USSGL account 6100.

Transaction Origin: USSGL TC2020

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations

Transaction continued...

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

Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6500 Cost of Goods Sold
 Debit 6900 Non-production Costs
 Debit 7400 Prior-Period Adjustments
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2590 Other Debt
 Credit 2990 Other Liabilities

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400. If the upward adjustment is immaterial, debit USSGL account 6100.

Transaction Origin: USSGL TC2020

Budgetary Entry

Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid
 Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights

Transaction continued...

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

Debit 1712 Improvements to Land
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1810 Assets Under Capital Lease
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6500 Cost of Goods Sold
 Debit 6900 Non-production Costs
 Debit 7400 Prior-Period Adjustments
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2590 Other Debt
 Credit 2990 Other Liabilities

- D118 To record an upward adjustment to 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 4650 Allotments - Expired Authority
 Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

- D120 To record a downward adjustment to unpaid prior-year unexpended obligations.
Comment: The goods, services or invoice have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries
 Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

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

- D122 To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
Comment: The invoice has been paid, but goods and services have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustment of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced

Proprietary Entry

Debit 1410 Advances to Others
Credit 1010 Fund Balance With Treasury

- D124 To record an upward adjustment to prior-year unpaid unexpended obligations.
Comment: The invoice has not been paid. The 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 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

- D126 To record an upward adjustment to prior-year paid expended authority.
Comment: A corrected invoice was received and paid for goods and services previously received and paid. Post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid

Proprietary Entry

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

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

- D128 To record a downward adjustment to prior-year paid expended authority with no refund collected.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 6790 Other Expense Not Requiring Budgetary Resources

- D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
Comment: The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry

None

Proprietary Entry

Debit 1310 Accounts Receivable

Credit 1410 Advances to Others

- D132 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.

Comment: If funded by a direct appropriation, post USSGL TC-B134. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL TC-2020

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid

Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Credit 4650 Allotments - Expired Authority

Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1521 Inventory Purchased for Resale

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory - Raw Materials

Transaction continued...

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

Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable

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

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.

Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, OMB approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Post USSGL TC-A122 if recoveries were previously anticipated and apportioned. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410.

Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry

Debit 4801 Undelivered Orders – Obligations, Unpaid
 Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries
 Credit 4310 Anticipated Recoveries of Prior-Year Obligations
 Credit 4450 Unapportioned Authority
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
 Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
 Debit 1521 Inventory Purchased for Resale
 Debit 1522 Inventory Held in Reserve for Future Sale
 Debit 1525 Inventory - Raw Materials
 Debit 1527 Inventory - Finished Goods
 Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
 Debit 1571 Stockpile Materials Held in Reserve
 Debit 1572 Stockpile Materials Held for Sale
 Debit 1591 Other Related Property
 Debit 1711 Land and Land Rights
 Debit 1712 Improvements to Land
 Debit 1730 Buildings, Improvements and Renovations
 Debit 1740 Other Structures and Facilities
 Debit 1750 Equipment
 Debit 1820 Leasehold Improvements
 Debit 1830 Internal-Use Software
 Debit 1840 Other Natural Resources
 Debit 1890 Other General Property, Plant and Equipment
 Debit 1990 Other Assets
 Debit 6100 Operating Expenses/Program Costs
 Debit 6900 Non-production Costs
 Credit 2110 Accounts Payable
 Credit 2130 Contract Holdbacks
 Credit 2190 Other Accrued Liabilities
 Credit 2211 Withholdings Payable
 Credit 2213 Employer Contributions and Payroll Taxes Payable

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

D200 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).

Comment: It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D216 for custodial revenue.

Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 5109 Contra Revenue for Goods Sold

Debit 5209 Contra Revenue for Services Provided

Debit 5319 Contra Revenue for Interest

Debit 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Debit 5409 Contra Revenue for Benefit Program Revenue

Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue

Debit 5609 Contra Revenue for Donations - Financial Resources

Debit 5619 Contra Donated Revenue - Nonfinancial Resources

Debit 5809 Contra Revenue for Taxes

Debit 5909 Contra Revenue for Other Revenue

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1329 Allowance for Loss on Taxes Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

D204 To record the estimated allowance for bad debts related to non-credit-reform receivables.

Transaction Origin: USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense

Credit 1319 Allowance for Loss on Accounts Receivable

Credit 1349 Allowance for Loss on Interest Receivable

Credit 1359 Allowance for Loss on Loans Receivable

D205 To record the write-off of penalties, fines and administrative fees receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Credit 1360 Penalties, Fines and Administrative Fees Receivable

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

D206 To record the write-off of accounts receivable.

Transaction Origin: USSGL TC-4105

Budgetary Entry

None

Proprietary Entry

Debit 1319 Allowance for Loss on Accounts Receivable

Debit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Credit 1310 Accounts Receivable

Credit 1360 Penalties, Fines and Administrative Fees Receivable

D207 To record the write-off 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 write-off of loans receivable for loans made before fiscal 1992.

Transaction Origin: USSGL TC-4115

Budgetary Entry

None

Proprietary Entry

Debit 1359 Allowance for Loss on Loans Receivable

Credit 1350 Loans Receivable

D210 To record the write-off of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 1340 Interest Receivable

Credit 1350 Loans Receivable

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

D212 To record the write-off of interest receivable.

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Credit 1340 Interest Receivable

D214 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.

Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry

None

Proprietary Entry

Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

and

Debit 2980 Custodial Liability
Credit 6190 Contra Bad Debt Expense - Incurred for Others

D216 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account

Comment: See USSGL TC-D202 for other than custodial revenue.

Budgetary Entry

None

Proprietary Entry

Debit 5319 Contra Revenue for Interest
Debit 5329 Contra Revenue for Penalties, Fines and Administrative Fees
Debit 5809 Contra Revenue for Taxes
Debit 5909 Contra Revenue for Other Revenue
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines and Administrative Fees Receivable

Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others

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

D218 To record an adjustment to loans receivable based on acquired collateral property.
Transaction Origin: Credit reform case study

Budgetary Entry

None

Proprietary Entry

Debit 1349 Allowance for Loss on Interest Receivable
Debit 1551 Foreclosed Property
 Credit 1340 Interest Receivable
 Credit 1350 Loans Receivable
 Credit 1559 Foreclosed Property - Allowance
 Credit 2910 Prior Liens Outstanding on Acquired Collateral

D220 To record an adjustment for actual loss of inventory.
Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1529 Inventory - Allowance
 Credit 1521 Inventory Purchased for Resale
 Credit 1522 Inventory Held in Reserve for Future Sale
 Credit 1523 Inventory Held for Repair
 Credit 1524 Inventory - Excess, Obsolete and Unserviceable
 Credit 1525 Inventory - Raw Materials
 Credit 1526 Inventory - Work-in-Process
 Credit 1527 Inventory - Finished Goods

D222 To record an adjustment for actual loss of forfeited property.
Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1549 Forfeited Property - Allowance
 Credit 1541 Forfeited Property Held for Sale
 Credit 1542 Forfeited Property Held for Donation or Use

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

D224 To record an adjustment for actual loss of commodities.

Transaction Origin: USSGL TC-5035

Budgetary Entry

None

Proprietary Entry

Debit 1569 Commodities - Allowance

Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental wastes from past operations at net book value of zero.

Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry:

None

Proprietary Entry:

Debit 2995 Estimated Cleanup Cost Liability

Credit 1749 Accumulated Depreciation - Other Structures and Facilities

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

**D300 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS –
Reclassification/Revaluation**

D302 To record an increase in the imprest fund.

Comment: Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.

Transaction Origin: USSGL TC-3035

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments

Proprietary Entry

Debit 1120 Imprest Funds
Credit 1010 Fund Balance With Treasury

D304 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes and insurance.

Transaction Origin: USSGL TC-3045

Budgetary Entry

None

Proprietary Entry

Debit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D306 To record the reclassification of expended balances held back from contractors from accounts payable.

Transaction Origin: USSGL TC-3155

Budgetary Entry

None

Proprietary Entry

Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

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

D307 To record the transfer of construction-in-progress to capitalized assets or expenses.
Transaction Origin: USSGL TC-5020

Budgetary Entry

None

Proprietary Entry

Debit 1730 Buildings, Improvements and Renovations

Debit 1740 Other Structures and Facilities

Debit 6100 Operating Expenses/Program Costs

Credit 1720 Construction-in-Progress

D308 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry

None

Proprietary Entry

Debit 1830 Internal-Use Software

Credit 1832 Internal-Use Software in Development

D309 To record the reclassification of expenses to “in-process type” asset accounts.

Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account.

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Debit 1720 Construction in Progress

Debit 1832 Internal-Use Software in Development

Credit 6600 Applied Overhead

Credit 6610 Cost Capitalization Offset

D310 To record the raw materials used to produce goods.

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

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process

Credit 1525 Inventory - Raw Materials

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

D312 To record completed inventory items.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

D314 To record the reclassification of inventory held for sale that meets management's criteria for future sale.
Comment: Reverse entry when assets become saleable.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D316 To record the reclassification of damaged, irreparable inventory held for sale.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1524 Inventory - Excess, Obsolete and Unserviceable
Debit 7290 Other Losses
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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

- D317 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 1523 Inventory Held for Repair
 Credit 1521 Inventory Purchased for Resale
 Credit 1527 Inventory - Finished Goods
- D318 To record the turn-in of a broken part from operating materials and supplies held for repair.
Comment: Also post USSGL TC-D320.
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 1514 Operating Materials and Supplies Held for Repair
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
- D319 To record the revaluation of a turned-in broken part from operating materials and supplies held for repair based on estimated repair costs.
Comment: Reverse this entry when the repaired broken part is returned to stock as a serviceable item. See USSGL TC-D318
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 1519 Operating Materials and Supplies Allowance
- D320 To record a repaired broken part that has been returned to stock as a serviceable item.
Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D318 and D319.
- Budgetary Entry**
None
- Proprietary Entry**
 Debit 1511 Operating Materials and Supplies Held for Use
 Credit 1514 Operating Materials and Supplies Held for Repair

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

D321 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.

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

Budgetary Entry

None

Proprietary Entry

Debit 7400 Prior-Period Adjustment
Credit 1529 Inventory - Allowance

D322 To record damaged inventory, using the direct method, items that need repairs.

Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.

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

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D324 To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.

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

Budgetary Entry

None

Proprietary Entry

Debit 7400 Prior-Period Adjustment
Credit 1523 Inventory Held for Repair

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

D326 To record issuance of a new motor vehicle to the customer. Cost of goods sold represent 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 latest acquisition method.

Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.

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

Budgetary Entry

None

Proprietary Entry

Debit 1521 Inventory Purchased for Resale

Debit 1527 Inventory - Finished Goods

Credit 1529 Inventory - Allowance

D330 To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.

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

Budgetary Entry

None

Proprietary Entry

Debit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

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

D332 To record the reclassification of operating materials and supplies that meet management's criteria for future use.

Comment: Reverse this entry when ready to use.

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

Budgetary Entry

None

Proprietary Entry

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

D334 To reclassify the excess or reserved assets to assets held for use.

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

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Unserviceable and Obsolete

D336 To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.

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

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D338 To record a permanent decline in value of stockpile materials that is unusual, infrequent and material in dollar amount.

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

Budgetary Entry

None

Proprietary Entry

Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

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

D340 To reclassify stockpile materials authorized to be sold.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D342 To record the forfeiture of a seized monetary instrument.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 2990 Other Liabilities
Credit 1531 Seized Monetary Instrument

Debit 1541 Forfeited Property Held for Sale
Credit 5900 Other Revenue

D344 To record the conversion to cash for a forfeited monetary instrument.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

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

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

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

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

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

- D354 To record inventory that has been lost that is deemed immaterial.
Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold

Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

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

Budgetary Entry

None

Proprietary Entry

Debit 7290 Other Losses

Credit 1511 Operating Materials and Supplies Held for Use

Credit 1521 Inventory Purchased for Resale

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

Budgetary Entry

None

Proprietary Entry

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1521 Inventory Purchased for Resale

Credit 7190 Other Gains

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

D400 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals

D402 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-D404 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate “in-process type” account.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Non-production Costs
 Credit 2190 Other Accrued Liabilities
 Credit 2210 Accrued Funded Payroll and Leave
 Credit 2211 Withholdings Payable

D404 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
 Credit 2213 Employer Contributions and Payroll Taxes Payable

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

D406 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
 Credit 2160 Entitlement Benefits Due and Payable
 Credit 2215 Other Post-Employment Benefits Due and Payable
 Credit 2216 Pension Benefits Due and Payable to Beneficiaries
 Credit 2217 Benefit Premiums Payable to Carriers
 Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D408 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.

Comment: If funded by a direct appropriation, post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.

Transaction Origin: USSGL TC-2045

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
 Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
 Credit 2190 Other Accrued Liabilities

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

- D410 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

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

D500 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Depreciation, Amortization and Depletion

D502 To record an adjustment for under-applied overhead deemed immaterial.
Transaction Origin: USSGL implementation guidance; FASAB #4 and #7, Managerial Cost Accounting Concepts/Accounting for Revenue and Other Financing Sources

Budgetary Entry

None

Proprietary Entry

Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6710 Depreciation, Amortization and Depletion

D504 To record an adjustment for over-applied overhead deemed immaterial.
Transaction Origin: USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization and Depletion

D506 To record adjustments for under-applied overhead and to prorate the difference between the actual and applied, if the amount is material.
Transaction Origin: USSGL implementation guidance; FASAB #4 and #3, Managerial Cost Accounting Concepts/Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
 Credit 6100 Operating Expenses/Program Costs
 Credit 6710 Depreciation, Amortization and Depletion

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

D508 To record adjustments for over-applied overhead and to prorate the difference between the actual and applied, if the amount is material.

Transaction Origin: USSGL implementation guidance; FASAB #4, Managerial Cost Accounting Concepts

Budgetary Entry

None

Proprietary Entry

Debit 6600 Applied Overhead

Credit 1526 Inventory - Work-in-Process

Credit 1527 Inventory - Finished Goods

Credit 6100 Operating Expenses/Program Costs

Credit 6500 Cost of Goods Sold

Credit 6710 Depreciation, Amortization and Depletion

D510 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.

Comment: Reverse entry for amortization of a premium

Budgetary Entry

None

Proprietary Entry

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Debit 1623 (N) Amortization of Discount and Premium on Securities Other Than Public Debt Securities

Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt

Credit 5310 Interest Revenue

D512 To record the amortization of subsidy for direct loans.

Transaction Origin: Credit reform direct loan case study

Budgetary Entry

None

Proprietary Entry

Debit 1399 Allowance for Subsidy

Credit 5310 Interest Revenue

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

D514 To record depreciation, amortization and depletion expense on assets other than investments.
Transaction Origin: USSGL TC-5070

Budgetary Entry

None

Proprietary Entry

Debit 6710 Depreciation, Amortization and Depletion

Credit 1719 Accumulated Depreciation on Improvements to Land

Credit 1739 Accumulated Depreciation on Buildings, Improvements and Renovations

Credit 1749 Accumulated Depreciation on Other Structures and Facilities

Credit 1759 Accumulated Depreciation on Equipment

Credit 1819 Accumulated Depreciation on Assets Under Capital Lease

Credit 1829 Accumulated Amortization on Leasehold Improvement

Credit 1839 Accumulated Amortization on Internal Use Software

Credit 1849 Allowance for Depletion

D516 To record accrued and compounded interest on the liability of loan guarantees.
Transaction Origin: USSGL implementation guidance; credit reform guarantee loan case study

Budgetary Entry

None

Proprietary Entry

Debit 6330 Other Interest Expenses

Credit 2180 Loan Guarantee Liability

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

- D600 ADJUSTMENTS/ACCRUALS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Cost Not in Categories Above**
- D602 To record the imputed costs and related imputed financing sources.
Transaction Origin: USSGL implementation guidance; FASAB #7, Accounting for Revenue and Other Financing Sources
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6730 Imputed Costs
Credit 5780 Imputed Financing Sources
- D604 To record the application of overhead expenses to work-in-process.
Transaction Origin: USSGL TC-2040
- Budgetary Entry**
None
- Proprietary Entry**
Debit 1526 Inventory - Work-in-Process
Credit 6600 Applied Overhead
Credit 6710 Depreciation, Amortization and Depletion
- D606 To record the inventory used for operations.
Transaction Origin: USSGL TC-5010
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
- D612 To record cost of goods sold.
Comment: To record sales proceeds, see USSGL TCs-A310 and C186.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property
- Budgetary Entry**
None
- Proprietary Entry**
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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

D614 To record the estimated repair costs for an item using the allowance method.

Comment: See USSGL TC-D322 for direct method.

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

Budgetary Entry

None

Proprietary Entry

Debit 6800 Future Funded Expenses
Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.

Comment: See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, post USSGL TC-B134.

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

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

D618 To capitalize the previously expensed repair costs up to the serviceable value of the inventory item using the direct method.

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

Budgetary Entry

None

Proprietary Entry

Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

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

D620 To record stockpile materials issued for use under the consumption method.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1571 Stockpile Materials Held in Reserve

D622 To record a lien of real and intangible forfeited property in the allowance account.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry

None

Proprietary Entry

Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property Allowance

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

E100 MEMORANDUM ENTRIES

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for OMB approval.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8010 Guaranteed Loan Level

Credit 8015 Guaranteed Loan Level - Unapportioned

Budgetary Entry

None

Proprietary Entry

None

E104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8015 Guaranteed Loan Level - Unapportioned

Credit 8020 Guaranteed Loan Level - Apportioned

Budgetary Entry

None

Proprietary Entry

None

E106 To record the binding contracts entered into by private lenders.

Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8040 Guaranteed Loan Level - Used Authority

Budgetary Entry

None

Proprietary Entry

None

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

E108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

Budgetary Entry

None

Proprietary Entry

None

E110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry

Debit 8065 Guaranteed Loan Collections, Defaults and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

Budgetary Entry

None

Proprietary Entry

None

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

F100 YEAREND - Preclosing Entries

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry

Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry

None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.

Transaction Origin: USSGL implementation guidance; FACTS II, indefinite no year

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

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

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

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

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

F108 To record the reduction of permanent indefinite resources when a warrant is received.
Comment: Do not process this transaction unless indefinite authority needs further adjusting.
Reverse entry for an increase.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4111 Debt Liquidation Appropriations
 Credit 4116 Entitlement Loan Subsidy Appropriation - Indefinite
 Credit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent
 Credit 4119 Other Appropriations Realized
 Credit 4121 Loan Subsidy Appropriation - Indefinite - Current

Proprietary Entry

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

F109 To record the removal of unfilled customer orders without advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry

None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry

Debit 2310 Advances from Others
 Credit 1010 Fund Balance With Treasury

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

- F112 To record adjustments for anticipated resources not realized.
Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry

Debit 4450 Unapportioned Authority
Debit 4590 Apportionments Unavailable - Anticipated Resources
Credit 4032 Anticipated Contract Authority
Credit 4042 Estimated Borrowing Authority - Indefinite
Credit 4060 Anticipated Collections from Non-Federal Sources
Credit 4070 Anticipated Collections from Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4165 Allocations of Authority – Anticipated from Invested Balances
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry

None

- F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry

Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to Treasury
Credit 4450 Unapportioned Authority

Proprietary Entry

None

- F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry

Debit 4060 Anticipated Collections from Non-Federal Sources
Debit 4070 Anticipated Collections from Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

Proprietary Entry

None

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

F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Credit 4034 Anticipated Adjustments to Contract Authority
 Credit 4044 Anticipated Adjustments to Borrowing Authority
 Credit 4047 Anticipated Transfers to Treasury

Proprietary Entry

None

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).

Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry

Debit 4650 Allotments - Expired Authority
 Credit 4350 Canceled Authority

Proprietary Entry

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

F122 To record the cancellation of authority not previously expired and to withdraw funds.

Comment: Authority canceled early by administrative action.

Budgetary Entry

Debit 4450 Unapportioned Authority
 Debit 4510 Apportionments
 Debit 4610 Allotments - Realized Resources
 Debit 4620 Unobligated Funds Not Subject to Apportionment
 Credit 4350 Canceled Authority

Proprietary Entry

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

F124 To record the closing of miscellaneous receipts at the end of the year.

Comment: See USSGL TC-C142 for original transaction.

Budgetary Entry

None

Proprietary Entry

Debit 2980 Custodial Liability
 Credit 1010 Fund Balance With Treasury

**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 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 Acanceling appropriation.”

Comment: Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; See USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See OMB Circular A-34 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-F126. OMB Circular A-34 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular A-34 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**

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 - Investments

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 – Investments may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280 Unrealized Losses – Investments. 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 Not Available for Obligation Upon Collection

Proprietary Entry

Debit 1638 Market Adjustment – Investments in Zero Coupon Bonds

Credit 1639 Contra Market Adjustment – Investments in Zero Coupon Bonds

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

F200 YEAREND - Closing Entries

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry

Debit 4129 Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS – Transfers-Out

Debit 4146 Actual Repayments of Debt, Current-Year Authority

Debit 4147 Actual Repayments of Debt, Prior-Year Balances

Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority

Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Debit 4167 Allocations of Realized Authority – Transferred from Invested Balances

Debit 4170 Transfers - Current -Year Authority

Debit 4175 Allocation Transfers of Current -Year Authority for Non-Invested Accounts

Debit 4176 Allocation Transfers of Prior-Year Balances

Debit 4190 Transfers - Prior-Year Balances

Debit 4195 Transfers of Obligated Balances

Debit 4201 Total Actual Resources - Collected

Debit 4391 Adjustments to Indefinite No-Year Authority

Debit 4392 Rescissions - Current-Year

Debit 4393 Rescissions - Prior-Year

Debit 4396 Authority Permanently Not Available Pursuant to Public Law

Credit 4111 Debt Liquidation Appropriations

Credit 4112 Deficiency Appropriations

Credit 4114 Appropriated Trust or Special Fund Receipts

Credit 4115 Loan Subsidy Appropriation - Definite - Current

Credit 4116 Entitlement Loan Subsidy Appropriation - Indefinite

Credit 4117 Loan Administrative Expense Appropriation - Definite - Current

Credit 4118 Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent

Credit 4119 Other Appropriations Realized

Credit 4121 Loan Subsidy Appropriation - Indefinite - Current

Credit 4125 Loan Modification Adjustment Transfer Appropriation

Credit 4128 Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS – Transfers-In

Credit 4138 Appropriation to Liquidate Contract Authority

Credit 4148 Resources Realized from Borrowing Authority

Credit 4150 Reappropriations

Credit 4167 Allocations of Realized Authority – Transferred from Invested Balances

Credit 4170 Transfers - Current-Year Authority

Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts

Credit 4176 Allocation Transfers of Prior-Year Balances

Credit 4190 Transfers - Prior-Year Balances

Credit 4195 Transfers of Obligated Balances

Credit 4201 Total Actual Resources - Collected

Credit 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 Collection of Business-Type Fees
 Credit 4262 Actual Collection of Loan Principal
 Credit 4263 Actual Collection of Loan Interest
 Credit 4264 Actual Collection of Rent
 Credit 4265 Actual Collections from Sale of Foreclosed Property
 Credit 4266 Other Actual Business-Type Collections from Non-Federal Sources
 Credit 4267 Other Actual “governmental-type” Collections from Non-Federal Sources
 Credit 4271 Actual Program Fund Subsidy Collected - Definite - Current
 Credit 4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent
 Credit 4273 Interest Collected from Treasury
 Credit 4274 Actual Program Fund Subsidy Collected - Indefinite - Current
 Credit 4275 Actual Collections from Liquidating Fund
 Credit 4276 Actual Collections from Financing Fund
 Credit 4277 Other Actual Collections - Federal
 Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry

None

F206 To record the closing of fiscal-year contract authority.

Budgetary Entry

Debit 4133 Actual Adjustments to Contract Authority
 Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
 Debit 4392 Rescissions - Current-Year
 Debit 4393 Rescissions - Prior-Year
 Credit 4131 Current-Year Contract Authority Realized - Definite
 Credit 4132 Current-Year Contract Authority Realized - Indefinite
Credit 4139 Contract Authority Carried Forward

Proprietary Entry

None

F208 To record the closing of fiscal-year borrowing authority.

Budgetary Entry

Debit 4143 Actual Reductions to Borrowing Authority
 Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
 Debit 4392 Rescissions - Current-Year
 Debit 4393 Rescissions - Prior-Year
 Credit 4141 Current-Year Borrowing Authority Realized - Definite
 Credit 4142 Current-Year Borrowing Authority Realized - Indefinite
Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry

None

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

F210 To record the closing of unobligated balances to unapportioned authority for unexpired multi-year funds.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments

Credit 4450 Unapportioned Authority

Credit 4620 Unobligated Funds Not Subject to Apportionment

Proprietary Entry

None

F212 To record the closing of unobligated balances to expiring authority.

Budgetary Entry

Debit 4420 Unapportioned Authority - Pending Rescission

Debit 4430 Unapportioned Authority - OMB Deferral

Debit 4450 Unapportioned Authority

Debit 4510 Apportionments

Debit 4610 Allotments - Realized Resources

Debit 4620 Unobligated Funds Not Subject to Apportionment

Debit 4630 Funds Not Available for Commitment/Obligation

Debit 4700 Commitments

Credit 4650 Allotments - Expired Authority

Proprietary Entry

None

F214 To record the closing of Expended Authority - Paid.
Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry

Debit 4902 Delivered Orders – Obligations, Paid

Debit 4982 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid

Credit 4201 Total Actual Resources - Collected

Proprietary Entry

None

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

F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.

Transaction Origin: USSGL Implementation Guidance - Authority Temporarily Precluded from Obligation

Budgetary Entry

Debit 4397 Receipts and Appropriations Temporarily Precluded from Obligation

Credit 4157 Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation

and

Debit 4398 Offsetting Collections Temporarily Precluded from Obligation

Credit 4158 Authority Made Available from Offsetting Collections Balances Previously Precluded from Obligation

Proprietary Entry

None

F216 To record the closing of related adjustments to Expended Authority - Paid when there is a net downward adjustment.

Comment: Use adjustment accounting only in year 2 and later.

Budgetary Entry

Debit 4201 Total Actual Resources - Collected

Credit 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Proprietary Entry

None

F218 To record the closing of related adjustments to Expended Authority - Unpaid.

Comment: Use upward adjustment USSGL account 4981 only in year 2 and later.

Budgetary Entry

Debit 4931 Delivered Orders - Obligations Transferred, Unpaid

Debit 4981 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid

Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry

None

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

F220 To record the closing of related adjustments to Expended Authority - Unpaid.
Comment: Use downward adjustment USSGL account 4971 only in year 2 and later.

Budgetary Entry**Debit 4901 Delivered Orders – Obligations, Unpaid**

Credit 4931 Delivered Orders – Obligations Transferred, Unpaid

Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries

Proprietary Entry

None

F222 To record the closing of related adjustments to paid unexpended obligations when there is an upward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry

Debit 4832 Undelivered Orders – Obligations Transferred, Prepaid/Advanced

Debit 4882 Upward Adjustment of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced

Credit 4802 Undelivered Orders – Obligations, Prepaid/Advanced

Proprietary Entry

None

F224 To record the closing of related adjustments to paid unexpended obligations when there is a downward adjustment.
Comment: Use adjustment accounts only in year 2 or later.

Budgetary Entry**Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced**

Credit 4832 Undelivered Orders – Obligations Transferred, Prepaid/Advanced

Credit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders –
Obligations, Refunds Collected

Proprietary Entry

None

F226 To record the closing of related upward adjustments to unpaid unexpended obligations.
Comment: Use upward adjustment USSGL account 4881 only in year 2 or later.

Budgetary Entry

Debit 4831 Undelivered Orders – Obligations Transferred, Unpaid

Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid

Credit 4801 Undelivered Orders – Obligations, Unpaid

Proprietary Entry

None

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

F227 To record the closing of related downward adjustments to unpaid unexpended obligations.
Comment: Use downward adjustment USSGL account 4871 only in year 2 or later.

Budgetary Entry**Debit 4801 Undelivered Orders – Obligations, Unpaid**

Credit 4831 Undelivered Orders – Obligations Transferred, Unpaid

Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries

Proprietary Entry

None

F228 To record the closing of revenue, expense and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry**Debit 3310 Cumulative Results of Operations**

Debit 5100 Revenue from Goods Sold

Debit 5200 Revenue from Services Provided

Debit 5310 Interest Revenue

Debit 5320 Penalties, Fines and Administrative Fees Revenue

Debit 5400 Benefit Program Revenue

Debit 5500 Insurance and Guarantee Premium Revenue

Debit 5600 Donated Revenue - Financial Resources

Debit 5610 Donated Revenue - Nonfinancial Resources

Debit 5700 Expended Appropriations

Debit 5720 Financing Sources Transferred In Without Reimbursement

Debit 5740 Appropriated Earmarked Receipts Transferred In

Debit 5750 Expenditure Financing Sources - Transfers-In

Debit 5755 Nonexpenditure Financing Sources - Transfers-In

Debit 5780 Imputed Financing Sources

Debit 5790 Other Financing Sources

Debit 5800 Tax Revenue Collected

Debit 5801 Tax Revenue Accrual Adjustment

Debit 5900 Other Revenue

Debit 6190 Contra Bad Debt Expense - Incurred for Others

Debit 6199 Adjustments to Subsidy Expense

Debit 6600 Applied Overhead

Debit 6610 Cost Capitalization Offset

Credit 3310 Cumulative Results of Operations

Credit 5109 Contra Revenue for Goods Sold

Credit 5209 Contra Revenue for Services Provided

Credit 5319 Contra Revenue for Interest

Credit 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Transaction continued...

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

Credit 5409 Contra Revenue for Benefit Program Revenue
 Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 5609 Contra Revenue for Donations - Financial Resources
 Credit 5619 Contra Donated Revenue - Nonfinancial Resources
 Credit 5730 Financing Sources Transferred Out Without Reimbursement
 Credit 5745 Appropriated Earmarked Receipts Transferred Out
 Credit 5760 Expenditure Financing Sources - Transfers-Out
 Credit 5765 Nonexpenditure Trust Fund Financing Sources - Transfers-Out
 Credit 5790 Other Financing Sources
 Credit 5799 Adjustment of Appropriations Used
 Credit 5809 Contra Revenue for Taxes
 Credit 5890 Tax Revenue Refunds
 Credit 5909 Contra Revenue for Other Revenue
 Credit 5990 Collections for Others
 Credit 5991 Accrued Collections for Others
 Credit 6100 Operating Expenses/Program Costs
 Credit 6310 Interest Expenses on Borrowing from Treasury
 Credit 6320 Interest Expenses on Securities
 Credit 6330 Other Interest Expenses
 Credit 6400 Benefit Expense
 Credit 6500 Cost of Goods Sold
 Credit 6710 Depreciation, Amortization and Depletion
 Credit 6720 Bad Debt Expense
 Credit 6730 Imputed Costs
 Credit 6790 Other Expenses Not Requiring Budgetary Resources
 Credit 6800 Future Funded Expenses
 Credit 6850 Employee Contrib. to Employee Benefit Programs Not Requiring CY Budget Auth. (Unob.)
 Credit 6900 Non-production Costs

F230 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 7110 Gains on Disposition of Assets
 Debit 7180 Unrealized Gains – Investments
 Debit 7190 Other Gains
 Debit 7300 Extraordinary Items
 Debit 7400 Prior-Period Adjustments
 Debit 7600 Changes in Actuarial Liability
Credit 3310 Cumulative Results of Operations

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

F231 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 3310 Cumulative Results of Operations

Credit 7210 Losses on Disposition of Assets
Credit 7280 Unrealized Losses - Investments
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior Period Adjustments
Credit 7500 Distribution of Income - Dividend
Credit 7600 Changes in Actuarial Liability

F232 To record the closing of the liquidating fund.

Budgetary Entry

None

Proprietary Entry

Debit 5310 Interest Revenue
Debit 5700 Expended Appropriations
Debit 5740 Appropriated Earmarked Receipts Transferred In
Credit 2970 Resources Payable to Treasury
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 6100 Operating Expense/Program Costs
Credit 6310 Interest Expense on Borrowing from Treasury
Credit 6320 Interest Expense on Securities
Credit 6330 Other Interest Expenses

F233 To record closing of fiscal year activity that increases unexpended appropriations.

Budgetary Entry

None

Proprietary Entry

Debit 3100 Unexpended Appropriations - Cumulative
Debit 3101 Unexpended Appropriations - Appropriations Received
Debit 3102 Unexpended Appropriations - Transfers-In
Debit 3106 Unexpended Appropriations - Adjustments
Debit 3109 Unexpended Appropriations - "Prior-Period Adjustments"
Credit 3100 Unexpended Appropriations - Cumulative
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3106 Unexpended Appropriations - Adjustments
Credit 3107 Unexpended Appropriations - Used
Credit 3109 Unexpended Appropriations - "Prior-Period Adjustments"

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

F234 To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
Comment: Used to track guaranteed loan level.

Memorandum Entry

Debit 8040 Guaranteed Loan Level - Used Authority

Credit 8010 Guaranteed Loan Level

Budgetary Entry

None

Proprietary Entry

None

F236 To record the closing of apportioned authority of guaranteed loan level into unused authority.
Comment: Prior-year balance of unused authority.

Memorandum Entry

Debit 8020 Guaranteed Loan Level - Apportioned

Credit 8045 Guaranteed Loan Level - Unused Authority

Budgetary Entry

None

Proprietary Entry

None

F238 To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the OMB Form and Content financial statements.

Memorandum Entry

Debit 8053 Guaranteed Loan New Disbursements by Lenders

Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Budgetary Entry

None

Proprietary Entry

None

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

F239 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the OMB form and content financial statements.

Memorandum Entry**Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders**

Credit 8065 Guaranteed Loan Collections, Defaults and Adjustments

Budgetary Entry

None

Proprietary Entry

None

F240 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry

Debit 8045 Guaranteed Loan Level - Unused Authority

Credit 8010 Guaranteed Loan Level**Budgetary Entry**

None

Proprietary Entry

None

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 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

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

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 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**

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A254 R	C136	C314	A106	A274	B128
A110	A255 R	C138	C316	A112	A278	B128 AP
A156	A260	C140	C318	A130	A308	B129
A170	A264	C142	C320	A132	B102	B130
A171	A272	C143	C322	A136	B103	B136
A175	A276	C146	C324	A146	B104	B206
A181	B402	C148	C326	A180	B105	C204
A182	C104	C152	C328	A183	B106	C206
A184	C106	C154	C330	A214	B107	C224
A186	C108	C158	C332	A222	B108	D122
A188	C110	C172	C334	A225	B110	D126
A196	C112	C176	C336	A226	B112	D302
A219	C116	C182	C340	A230	B114	D304
A220	C120	C184	C342	A248	B116	F106
A224	C122	C186	D104	A252	B118	F108
A228	C124	C188	D108	A254	B119	F110
A230 R	C126	C302	D302 R	A255	B120	F120
A232	C130	C304	F107	A261	B121	F122
A246	C132	C306	F108 R	A266	B122	F124
A250	C134	C308			B124	
					B124 AP	
					B126	

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144		C144 R	
C174		C146	
D344		C148	
		C176	

R = The USSGL transaction mentions "Reverse" in the description.
 AP = The USSGL transaction mentions "Also Post" in the description.

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

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302R

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108 C150	D304

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT			CREDIT	
A258	C212	D128	A196	C138
A310	C214	D130	A260	C140
C202	C216		C106	C143
C204	C217		C110	C178
C208	C222		C126R	C186
C210	C228		C130	D206
			C136	

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

DEBIT	CREDIT
D206	D202
	D204
	D214
	D216

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214	A196
C216	C110
C217	

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202	C143
	D207

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

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

DEBIT	CREDIT
D207	D202 D216

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES

DEBIT	CREDIT
A173 A217 A177 A268	A175 A224 A181 A234 A219 A272

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLE

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT	CREDIT
B104AP C215 C220 B124AP C216 C226 B128AP C217 B129 C214	A196 C143 D218 C110 D210 C140 D212

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

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT	CREDIT
D212 D218	D202 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT	CREDIT
B104AP C224 C206 C316 C220 C318	C110 D208 C162 D210 C180 D218

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT	CREDIT
C180 D208	D204

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT	CREDIT
C214 C217 C216 C226	A196 D205 C143 D206

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

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON
PENALTIES, FINES AND
ADMINISTRATIVE FEES
RECEIVABLE

DEBIT	CREDIT
D205 D206	D202 D214 D216

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT	CREDIT
C314 D210 C316 D512 D112	A182 C118 C228 B104AP C126 C104 C210 C110 C220

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT	CREDIT
A257 B206 D122	A256 C130 B404 D130 C112

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

DEBIT	CREDIT
A257 B206	A256 B404 C112

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

ACCOUNT NUMBER AND TITLE: **1511 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE**

DEBIT			CREDIT	
B302	D106	D332R	B502	D104
B304	D114	D334	C132	D108
B306	D116		C134	D110
B404	D132		C212	D330
C164	D134		C312	D332
C402	D318AP		C404	D606
C404	D320		D102	

ACCOUNT NUMBER AND TITLE: **1512 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE**

DEBIT			CREDIT	
B302	D106	D332	C132	D108
B304	D114		C134	D110
B306	D116		C212	D332R
B404	D132		D102	D334
C404	D134		D104	

ACCOUNT NUMBER AND TITLE: **1513 OPERATING MATERIALS AND
SUPPLIES – EXCESS,
UNSERVICEABLE AND OBSOLETE**

DEBIT		CREDIT	
C404		C328	
D330		D334	

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

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR

DEBIT	CREDIT
D318	D318AP D320

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE

DEBIT	CREDIT
D319R	D319

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR
RESALE

DEBIT	CREDIT
B302 B404 D134 B304 C404 D314R B306 D106 D317R B334 D132 D328	C404 D314 D328R D102 D316 D108 D317 D220 D322

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR
FUTURE SALE

DEBIT	CREDIT
B302 D106 D314 B304 D114 B306 D116 B404 D132 C404 D134	C132 D108 C134 D110 C212 D220 D102 D314R D104

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

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C222	D322		D220		
C404	D616		D317R		
D317	D618		D324		

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE
AND UNSERVICEABLE

DEBIT			CREDIT		
C404			C328		
D316			D220		

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT			CREDIT		
B302	C164	D114	B502	C312	D110
B304	C402	D116	C132	D102	D220
B306	C404	D132	C134	D104	D310
B404	D106	D134	C212	D108	D606

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT			CREDIT		
C402	D604		B502	D220	
C404			C132	D312	
D309			C134	D508	
D310			C212	D606	
D506			C312		

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

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY – FINISHED GOODS

DEBIT				CREDIT			
B302	C402	D132	D328	B502	D102	D314	D328R
B304	C404	D134	D506	C132	D104	D316	D508
B306	D106	D312		C134	D108	D317	D606
B404	D114	D314R		C212	D110	D322	D612
C164	D116	D317R		C312	D220	D326	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT		CREDIT	
B502	D328R	C222	
C312	D410	D321	
D220	D410R	D328	
D326		D614	

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166		C168	D342
		C174	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
C168		C170	
		D304	

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

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT	CREDIT
B338 C402 B340 D342 C178	B502 C340 D346 C312 D222 D350 C336 D344

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT	CREDIT
D346 D350	B506 D348 D222

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B130 C312 B502 D222	D622

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT	CREDIT
B116 B332 C162 D218	C314 C316 C318

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

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT	CREDIT
B114 B502	D218

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE
SUPPORT AND STABILIZATION
SUPPORT PROGRAMS

DEBIT	CREDIT
B302 D106 B304 D114 B306 D116 B404 D132 C180 D134	B508 C344 D224 C132 D102 D612 C134 D104 C212 D108 C312 D110

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT	CREDIT
C312 C344 D224	D352

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

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT		CREDIT		
B302	D114	C132	D108	D620
B304	D116	C134	D110	
B306	D132	C212	D336	
B404	D134	D102	D338	
D106		D104	D340	

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT		CREDIT		
B302	D106	B502	C334	D338
B304	D114	C132	D102	
B306	D116	C134	D104	
B404	D132	C212	D108	
C164	D134	C330	D110	
C402	D340	C332	D336	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT	
B302	C402	D134	C132	D104
B304	D106		C134	D108
B306	D114		C212	D110
B404	D116		C312	
C164	D132		D102	

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

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY –
ALLOWANCE

DEBIT	CREDIT
B502 C312	

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT	CREDIT
B124 B126 B128 C402	B502 C302 C320 C120 C304 C322 C122 C306 C124 C308

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT	CREDIT
B502 C124 C306 C308 C320	B128

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

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT	CREDIT
B126	B502 C122 C302 C304 C322

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND
PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY PUBLIC
DEBT

DEBIT	CREDIT
B502 C304 C122 C322 C302 D510	B502 C308 C124 C320 C306 D510 R

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT –
INVESTMENTS

DEBIT	CREDIT
F136	F138

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

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES
OTHER THAN PUBLIC DEBT
SECURITIES

DEBIT	CREDIT
B124	B502 C306
B126	C120 C308
B128	C122 C324
C402	C124 C326
	C302
	C304

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER
THAN PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B502	B128
C124	
C306	
C308	
C324	

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER
THAN PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B126	C122
B502	C302
	C304
	C326

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

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF PREM AND
DISC ON SECURITIES OTHER THAN
PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B502 C122 C302 C304 C326 D510	B502 C124 C306 C308 C324 D510R

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED
BY PUBLIC DEBT

DEBIT	CREDIT
B128 C402	B502 C308 C124 C320

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY
ZERO COUPON BONDS ISSUED
BY PUBLIC DEBT

DEBIT	CREDIT
B502 C308 C124 C320	B128

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

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT U.S.
TREASURY ZERO COUPON BONDS
ISSUED BY PUBLIC DEBT

DEBIT	CREDIT
C124 D510	B502 C320 C308 D510R

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT –
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT	CREDIT
F140	F140R

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT –
INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS

DEBIT	CREDIT
F140R	F140

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
C402	B502 C320 C322 C324 C326

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

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B302	D106	D134	B504	C312	D110
B304	D114		C132	D102	
B306	D116		C134	D104	
B404	D132		C212	D108	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B502			D514		
B504					
C312					

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT		
C402	D309		B502	C312	
			C132	D307	
			C134		
			C212		

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

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS AND RENOVATIONS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS AND RENOVATIONS

DEBIT			CREDIT		
B502			D514		
B504					
C312					

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

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

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON
OTHER STRUCTURES AND
FACILITIES

DEBIT	CREDIT
B502 B504 C312	D226 D514

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT	CREDIT
B302 C164 D116 B304 C402 D132 B306 D106 D134 B404 D114 D348	B502 C212 D108 B504 C312 D110 C132 D102 C134 D104

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON
EQUIPMENT

DEBIT	CREDIT
B502 B504 C312	D514

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
B346	C132 D104 C134 D108 C212 D116

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

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON
ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
C312	D514

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B302 C164 D132	C132 D102
B304 D106 D134	C134 D104
B306 D114	C212 D108
B404	C312 D110

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION
ON LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B502 C312	D514

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT	CREDIT
B302 C164 D116	B502 C312 D110
B304 C402 D132	C132 D102
B306 D106 D134	C134 D104
B404 D114 D308	C212 D108

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

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT	CREDIT
B302 D309	C312 D308

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION ON INTERNAL USE SOFTWARE

DEBIT	CREDIT
B502 C312	D514

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT	CREDIT
B302 C164 D116	B502 D102
B304 C402 D132	C132 D104
B306 D106 D134	C134 D108
B404 D114	C212 D110

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT	CREDIT
B502	D514

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

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY,
PLANT AND EQUIPMENT

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1920 UNREQUISITIONED AUTHORIZED
APPROPRIATIONS

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE APPROPRIATIONS

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B302	D106	D134	C132	D104	
B304	D114		C134	D108	
B306	D116		C212	D110	
B404	D132		D102		

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

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT		CREDIT			
A255	D110	A255R	B314	B344	D132
B110	D306	B302	B318	D106	D134
B120	F128	B304	B332	D114	D410
D102		B306	B334	D116	D616

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT	CREDIT
B110	

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT
B110	B302 D114 D306
D102	B304 D116
D110	B306 D132
	D106 D134

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT	CREDIT
B112	B318 B322

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

ACCOUNT NUMBER AND TITLE: **2150 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED BALANCES**

DEBIT		CREDIT	
A180	A236	A179	
A222	A274	A223	
A225		A270	

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS
PAYABLE**

DEBIT		CREDIT	
A261		A259	

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE**

DEBIT		CREDIT	
B110		B324	
D406R		D406	

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO FINANCING
ACCOUNT**

DEBIT		CREDIT	
B105		A150	
		B324	

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

ACCOUNT NUMBER AND TITLE: **2179 CONTRA LIABILITY FOR SUBSIDY
PAYABLE TO FINANCING
ACCOUNT**

DEBIT	CREDIT
A150	B105

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

DEBIT	CREDIT
B104 D112	A182 C126 B104AP C220 C104 C228 C118 D516

ACCOUNT NUMBER AND TITLE: **2190 OTHER ACCRUED LIABILITIES**

DEBIT	CREDIT
B110 D102 D110	B302 D106 D402 B304 D114 D408 B306 D116 B318 D132 B324 D134

ACCOUNT NUMBER AND TITLE: **2210 ACCRUED FUNDED PAYROLL AND
LEAVE**

DEBIT	CREDIT
	D132 D402

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

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132 D402 D134

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE

DEBIT	CREDIT
B110	D132 D404 D134

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST-EMPLOYMENT
BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406R	D406

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

ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS**

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: **2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES**

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

DEBIT	CREDIT
B324R	B324

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

DEBIT	CREDIT
B324R	B326

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY**

DEBIT	CREDIT
B324R	B324 B326

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

ACCOUNT NUMBER AND TITLE: 2310 ADVANCES FROM OTHERS

DEBIT	CREDIT
A306 A308 F110	C182 C184

ACCOUNT NUMBER AND TITLE: 2320 DEFERRED CREDITS

DEBIT	CREDIT
C118 C336 D350 C218 D346	B338 B402 B340 C116

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS,
CLEARING ACCOUNTS AND
UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144R D304 C170	C108 C152 C144 C168

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO TREASURY

DEBIT	CREDIT
B120 B136 B121	A156

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

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 B121	

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY,
NET

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122	D114 D116

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

ACCOUNT NUMBER AND TITLE: **2610 ACTUARIAL PENSION LIABILITY**

DEBIT	CREDIT
B103 D406 B324R	B324

ACCOUNT NUMBER AND TITLE: **2620 ACTUARIAL HEALTH INSURANCE LIABILITY**

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: **2630 ACTUARIAL LIFE INSURANCE LIABILITY**

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: **2650 ACTUARIAL FECA LIABILITY**

DEBIT	CREDIT
B330R	B330

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

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B330R	B324 B330

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

DEBIT	CREDIT
B114	D218

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B119 B328R	A143 B328

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 B324R	B346

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

ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED
TO UNDISBURSED LOANS

DEBIT	CREDIT
C126R	C208

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS

DEBIT	CREDIT
B316	F130

ACCOUNT NUMBER AND TITLE: 2970 RESOURCES PAYABLE TO
TREASURY

DEBIT	CREDIT
B136	F232

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT	CREDIT
D214 D216 F124	C142 C202 C226

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

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

DEBIT		CREDIT		
B110	D342	A130	C150	D116
B506		A132	C166	D350
C168		A136	D112	
C174		B324	D114	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT		CREDIT		
D226		B324		
B344				

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT		CREDIT		
F233		F233		

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F106		A104	A170	F108R
F108		A110	F107	
F233				

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

ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

DEBIT	CREDIT
F233	A220 A246 A228 A250 A232 A257

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT

DEBIT	CREDIT
A214 A252 A226 A254 A230 A256 A248	A230R A254R F233

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

DEBIT	CREDIT
A106 A136 A112 F120 A130 F122 A132 F233	F233

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

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

DEBIT			CREDIT
A146AP	B306AP	D126AP	C132R
B102AP	B314AP	D132AP	C134R
B105AP	B322AP	D402AP	C136R
B106AP	B332AP	D406AP	C138R
B107AP	B334AP	D408AP	D102R
B108AP	B344AP	D410AP	F128
B118AP	B404AP	D616AP	F233
B130AP	C206AP		
B134	D106AP		
B302AP	D114AP		
B304AP	D116AP		

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -
“PRIOR-PERIOD ADJUSTMENT”

DEBIT	CREDIT
F233	F233

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF
OPERATIONS

DEBIT	CREDIT
F228	F228
F231	F230

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

ACCOUNT NUMBER AND TITLE: 4032 ANTICIPATED CONTRACT
AUTHORITY

DEBIT	CREDIT
A176	A168 F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
A172 A178R F114	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED BORROWING
AUTHORITY - INDEFINITE

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114	A164 F118

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

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANFERS TO
TREASURY

DEBIT	CREDIT
B119 C323 B120 F114 B136	A142 A143 F118

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM
NON-FEDERAL SOURCES

DEBIT	CREDIT
A140 F116	C110 C132 C152 C316 C342 C116 C136 C154 C318 D108 C130 C148 C314 C328 F112

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

DEBIT	CREDIT
A140 F116 C304 C308 C322	C104 C132 C214 D108 C106 C136 C302 F112 C110 C208 C306 C124 C210 C320

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT	CREDIT
A104 F108R	F108 F204

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

ACCOUNT NUMBER AND TITLE: 4112 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	B128 AP F140 R
A196 C176 C326	B129 F204

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION –
DEFINITE - CURRENT

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4116 ENTITLEMENT LOAN SUBSIDY
APPROPRIATION - INDEFINITE

DEBIT	CREDIT
A104 F108 R	F108 F204

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

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION – DEFINITE –
CURRENT

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4118 RE-ESTIMATED LOAN SUBSIDY
APPROPRIATION – INDEFINITE
PERMANENT

DEBIT	CREDIT
A104 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT	CREDIT
A104 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -
INDEFINITE

DEBIT	CREDIT
A102 C304 C308 F116	A104 C306 A186 F112 C124 C302

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

ACCOUNT NUMBER AND TITLE: 4121 LOAN SUBSIDY APPROPRIATION –
INDEFINITE - CURRENT

DEBIT	CREDIT
A104 F108R	F108 F204

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 A268	A175 A272

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS – PAYABLE

DEBIT	CREDIT
A274	A270

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

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS – TRANSFERS-IN

DEBIT	CREDIT
A272 A276	F204

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS –
TRANSFERS-OUT

DEBIT	CREDIT
F204	A274 A278

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR AUTHORITY
REALIZED - DEFINITE

DEBIT	CREDIT
A166	F206

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

ACCOUNT NUMBER AND TITLE: 4132 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED –
INDEFINITE

DEBIT	CREDIT
A166 A168	F206

ACCOUNT NUMBER AND TITLE: 4133 ACTUAL ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
F206	A172 A174

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY
LIQUIDATED

DEBIT	CREDIT
F206	A170 A175 A171

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE
LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

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

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY

DEBIT	CREDIT
A177 A180	A179 A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F204

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F206	F206

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING
AUTHORITY REALIZED -
DEFINITE

DEBIT	CREDIT
A152	F208

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

ACCOUNT NUMBER AND TITLE: 4142 CURRENT-YEAR BORROWING
AUTHORITY REALIZED –
INDEFINITE

DEBIT	CREDIT
A152 A154	A148 F208

ACCOUNT NUMBER AND TITLE: 4143 ACTUAL REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
F208	A148 A158 A160

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

DEBIT	CREDIT
F208	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT,
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F204	B120 B121

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

ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT,
PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	B120 B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F204

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY
CARRIED FORWARD

DEBIT	CREDIT
F208	F208

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F204

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

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, CURRENT-YEAR
AUTHORITY

DEBIT	CREDIT
F204	B119 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	B119 B136

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR APPROPRIATION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F242 F215

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

ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F244 F215

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS –
CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104R

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTMENT
BALANCES

DEBIT	CREDIT
A204	A217 F112

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

ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED
AUTHORITY – TO BE TRANSFERRED
FROM INVESTED BALANCES

DEBIT	CREDIT
A217 A225	A219 A223

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED
AUTHORITY –TRANSFERRED
FROM INVESTED BALANCES

DEBIT	CREDIT
A219 F204	A225 F204

ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS – CURRENT-YEAR
AUTHORITY

DEBIT	CREDIT
A181 A250 A246 F204	A180 A252 A248 F204

ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS
OF CURRENT-YEAR AUTHORITY
FOR NON-INVESTED ACCOUNTS

DEBIT	CREDIT
A181 A230R A220 A232 F204	A180 F204 A214 A230

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

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF
PRIOR-YEAR BALANCES

DEBIT			CREDIT		
A220	A232	F204	A214	A234	F204
A228	A236		A226		
A230R			A230		

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS –
PRIOR-YEAR BALANCES

DEBIT			CREDIT		
A242			A244		
A248			A246		
F104			F104R		

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS – PRIOR-YEAR
BALANCES

DEBIT			CREDIT		
A246			A248		
A250			A252		
F204			F204		

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

DEBIT			CREDIT		
A254R	F204		A254	F204	
A255R			A255		
A257			A256		

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

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES –
COLLECTED

DEBIT	CREDIT
F204 F216	B316 F204 F214

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A302 A308 F116	A304 C182 F112

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION
TRUST FUND EXPENDITURE
TRANSFERS

DEBIT	CREDIT
A114 F116	A258 F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

DEBIT	CREDIT
A304	A310 C222 C184 F109

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

ACCOUNT NUMBER AND TITLE: **4222 UNFILLED CUSTOMER ORDERS
WITH ADVANCE**

DEBIT	CREDIT
C182 C184	A306 F110 A308

ACCOUNT NUMBER AND TITLE: **4225 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS –
RECEIVABLE**

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: **4251 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE**

DEBIT	CREDIT
A310 C222	C186

ACCOUNT NUMBER AND TITLE: **4252 REIMBURSEMENTS AND OTHER
INCOME EARNED – COLLECTED**

DEBIT	CREDIT
A306 C186	F204

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

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
C110	F204

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTION OF
BUSINESS-TYPE FEES

DEBIT	CREDIT
C110 C116	F204

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTION OF LOAN
PRINCIPAL

DEBIT	CREDIT
C110	F204

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

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTION OF LOAN
INTEREST

DEBIT	CREDIT
C110 C154	F204

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTION OF RENT

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM
SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C110 C316 C314 C318	F204

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE
COLLECTIONS FROM NON-FEDERAL
SOURCES

DEBIT	CREDIT
C110 C182 C334 C148 C328 C342 C152 C330 C158 C332	A306 B118 F204

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

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENT –
TYPE" COLLECTIONS
FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C110 C152 C148	F204

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – DEFINITE - CURRENT

DEBIT	CREDIT
C104 C126 C106	F204

ACCOUNT NUMBER AND TITLE: 4272 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – INDEFINITE –
PERMANENT

DEBIT	CREDIT
C106 C126	F204

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

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

DEBIT		CREDIT	
C110	C306	B124AP	C304
C124	C320	B126	C308
C140		B128AP	C322
C302		B129	C323
			F204

ACCOUNT NUMBER AND TITLE: 4274 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – INDEFINITE –
CURRENT

DEBIT		CREDIT	
C126		F204	

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	
		F204	

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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS –
FEDERAL

DEBIT	CREDIT
C110 C140	F204

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE
DEFINITE - CURRENT

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: 4282 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE
INDEFINITE - PERMANENT

DEBIT	CREDIT
C208	C106 C126

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

DEBIT	CREDIT
C214	C140

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

ACCOUNT NUMBER AND TITLE: 4284 ACTUAL PROGRAM FUND SUBSIDY
RECEIVABLE – INDEFINITE-
CURRENT

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

DEBIT	CREDIT
C210	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING
FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C214	C140

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

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138 F116	D110 F112 D134

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
B316	F120 F122

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE
NO-YEAR AUTHORITY

DEBIT	CREDIT
F107 F204	F106 F204

ACCOUNT NUMBER AND TITLE: 4392 RESCISSIONS – CURRENT-YEAR

DEBIT	CREDIT
F204 F206 F208	A132 A136

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

ACCOUNT NUMBER AND TITLE: 4393 RESCISSIONS – PRIOR-YEAR

DEBIT	CREDIT
F204 F206 F208	A132 A136

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS NOT AVAILABLE FOR
OBLIGATION UPON COLLECTION

DEBIT	CREDIT
A190 A278 C304 F140R A270 B126 C308	A188 C124 C306 C326 A196 C302 C324 F140

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE
PURSUANT TO PUBLIC LAW –
TEMPORARY

DEBIT	CREDIT
B124AP F126 B128AP F130AP B129	A128

ACCOUNT NUMBER AND TITLE: 4396 AUTHORITY PERMANENTLY NOT
AVAILABLE PURSUANT TO
PUBLIC LAW

DEBIT	CREDIT
F204	A106 A112 A130

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

ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED
FROM OBLIGATION

DEBIT		CREDIT
B126	F215	A127
F132	F242	

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS
TEMPORARILY PRECLUDED
FROM OBLIGATION

DEBIT		CREDIT
B126	F215	A129
F134	F244	

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY –
PENDING RESCISSION

DEBIT		CREDIT
A134R	F210	A134
A136	F212	

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY –
OMB DEFERRAL

DEBIT		CREDIT
A126R		A126
F210		
F212		

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

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT				
A106	A140 AP	B121	F122	A102	A166	A219	C136	D108
A116	A142	B124 AP	F212	A104	A176	A242	C158	D110
A118	A143	B126		A110	A178 R	A250	C172	D134
A126	A160	B128 AP		A114	A182	A258	C176	F104
A127	A164	B129		A126 R	A184	A264	C302	F107
A128	A174	C304		A128 R	A186	A268	C306	F108 R
A129	A178	C308		A134 R	A190	A276	C324	F114
A130	A225	F104 R		A138	A192	A302	C326	F116
A132	A244	F106		A140	A194	C106	C328	F126
A134	A252	F108		A152	A196	C124	C330	F130 AP
	B118	F112		A162	A204	C130	C332	F210
		F118				C132	C334	
							C336	

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT			CREDIT			
A106	B128 AP	F108	A116	C106 AP	C154 AP	C316 AP
A120	B129	F122	A122	C110 AP	C182 AP	C318 AP
A179	C106	F210	A177	C116 AP	C208 AP	C320 AP
A214	C304	F212	A186 AP	C124	C210 AP	C328 AP
A230	C304 R		A220	C124 AP	C214 AP	C342 AP
A259	C308		A230 R	C130 AP	C302	D108 AP
A266	C308 R		A232	C132 AP	C302 AP	D110 AP
A308 R	C322 R		A304 AP	C136 AP	C306	D134 AP
B107	F106		B126 AP	C148 AP	C306 AP	F107
B124 AP				C152 AP	C314 AP	F108 R
B126						

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

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

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS UNAVAILABLE –
ANTICIPATED RESOURCES

DEBIT			CREDIT
A122	C152AP	C328AP	A118
A186AP	C154AP	C342AP	A140AP
A304AP	C182AP	D108AP	A308R
B126AP	C208AP	D110AP	C304R
C106AP	C210AP	D134AP	C308R
C110AP	C214AP	F112	C322R
C116AP	C302AP		
C124AP	C306AP		
C130AP	C314AP		
C132AP	C316AP		
C136AP	C318AP		
C148AP	C320AP		

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS – REALIZED
RESOURCES

DEBIT				CREDIT			
A106	B204	C322R	F110	A120	C112	C208AP	D110AP
A148	B206	D116	F122	A122	C116AP	C210AP	D302R
A150	B210	D302	F210	A186AP	C124AP	C214AP	F134AP
A259	B306	D402	F212	A304AP	C130AP	C302AP	F107
A266	B314	D404		B126AP	C132AP	C306AP	F108R
A308R	B322	D406		B202AP	C134	C314AP	
B102	B332	D408		B204AP	C136AP	C316AP	
B104	B334	D410		B208	C138	C318AP	
B106	B344	D616		B304	C148AP	C320AP	
B107	C204	F106		C106	C152AP	C328AP	
B108	C304R	F108		C106AP	C154AP	C342AP	
B114	C308R	F109		C110AP	C182AP	D108AP	
B116							
B122							
B202							

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

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS NOT
SUBJECT TO APPORTIONMENT**

DEBIT				CREDIT				
A106	A223	B204	D408	A102	A192	B202R	C136AP	C314AP
A118	A225	B206	D410	A104	A194	B204R	C138	C316AP
A127	A230	B210	D616		A196	B208	C148AP	C318AP
A128	A252	B306	F106	A110	A217	B304	C152AP	C320AP
A129	A259	B314	F108	A114	A219	C106AP	C154AP	C324
A130	A266	B322	F109	A122	A220	C110AP	C158	C326
A132	A270	B334	F110	A128R	A230R	C112	C172	C328AP
A134	A278	C304	F122	A134R	A232	C116AP	C176	C342
A140AP	A308R	C304R	F212	A152	A250	C124	C182AP	C342AP
A148	B102	C308		A162	A258	C124AP	C208AP	D108AP
A160	B103	C308R		A166	A264	C130AP	C210AP	D110AP
A164	B107	C322R		A174R	A268	C132	C214AP	F107
A174	B121	D116		A176	A276	C132AP	C302	F108R
A178	B124AP	D402		A177	A302	C134	C302AP	F210
A179	B126	D404		A178R	A304AP	C136	C306	
A214	B128AP	D406		A186	B126AP		C306AP	
	B129			A186AP				
	B202			A190				

ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION**

DEBIT		CREDIT	
F210	F212	A138	A140

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS – EXPIRED
AUTHORITY**

DEBIT				CREDIT			
A112	D106	D122	F120	A228	C132	D104	F128
A226	D114	D124		A236	C136	D120	F212
A234	D118	D126		C130	D102	D132	

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

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS

DEBIT			CREDIT
B202R	B210		B202
B204	D302R		B204R
B206	F210		D302
B208	F212		

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS –
OBLIGATIONS, UNPAID

DEBIT			CREDIT
A146	B304	D132	A150
B104	B306	D134	B204
B105	B344	D402	B208
B107	B346	D404	B210
B130	C206	D406	F226
B204R	C224	D408	
B206	D114	F227	
B302	D116		

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS –
OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT
B404	F224	B206
C112		F222

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

ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS –
OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT	CREDIT
A254 F226	A254R F227

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS –
OBLIGATIONS TRANSFERRED –
PREPAID/ADVANCED

DEBIT	CREDIT
A256 F222	A257 F224

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID UNDELIVERED
ORDERS – OBLIGATIONS,
RECOVERIES

DEBIT	CREDIT
A308 D132 D120 D134	F227

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

ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS
COLLECTED

DEBIT	CREDIT
C130	F224

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNDELIVERED
ORDERS – OBLIGATIONS, UNPAID

DEBIT	CREDIT
F226	D114 D118 D116 D124

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNDELIVERED
ORDERS – OBLIGATIONS, PREPAID/
ADVANCED

DEBIT	CREDIT
F222	D122

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

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS –
OBLIGATIONS, UNPAID

DEBIT	CREDIT			
A261	A259	B332	D134	D616
B110	B302	B334	D402	F218
B112	B304	B344	D404	
F220	B306	B346	D406	
	B314	D114	D408	
	B322	D116	D410	
		D132		

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS –
OBLIGATIONS, PAID

DEBIT	CREDIT		
C134	A146	B106	B130
C138	A261	B107	B404
F214	A266	B108	C204
	B102	B110	C206
	B103	B112	C224
	B104	B114	
	B105	B116	
		B122	

ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS –
OBLIGATIONS TRANSFERRED,
UNPAID

DEBIT	CREDIT
A255	A255R
F218	F220

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

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR UNPAID
DELIVERED ORDERS –
OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 F128 D110	F220

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS
OF PRIOR-YEAR PAID DELIVERED
ORDERS – OBLIGATIONS, REFUNDS
COLLECTED

DEBIT	CREDIT
C132 D104 C136 D108	F216

ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF
PRIOR-YEAR DELIVERED ORDERS –
OBLIGATIONS, UNPAID

DEBIT	CREDIT
F218	D106

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

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF
PRIOR-YEAR DELIVERED ORDERS –
OBLIGATIONS, PAID

DEBIT	CREDIT
F214	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FOR GOODS SOLD

DEBIT	CREDIT
F228	A306 C222 A310 C342 C110 C218

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS
SOLD

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES
PROVIDED

DEBIT	CREDIT
F228	A186 A306 C217 A188 A310 C218 A264 C110 C188

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

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES PROVIDED**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE**

DEBIT	CREDIT
C322 F232	A186 C154 C216 C320
D510R	A188 C188 C217 C326
F228	C110 C214 C226 D510
	C142 C215 C228 D512

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES, FINES AND ADMINISTRATIVE FEES REVENUE**

DEBIT	CREDIT
F228	A186 C188 C217
	A188 C202 C226
	C110 C214
	C142 C216

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

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR PENALTIES,
FINES AND ADMINISTRATIVE FEES**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

DEBIT	CREDIT
F228	A186 C214 A264 C216 C110 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	C110 C217 C216 C218

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

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE
AND GUARANTEE PREMIUM
REVENUE**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE -
FINANCIAL RESOURCES**

DEBIT	CREDIT
F228	A186 C158 A188 C202

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS
- FINANCIAL RESOURCES**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
F228	C102 C164

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

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT	CREDIT
C132R F128	A146AP B304AP D114AP
C134R F228	B102AP B306AP D116AP
C136R F232	B105AP B314AP D126AP
C138R	B106AP B322AP D132AP
D102R	B107AP B332AP D402AP
	B108AP B334AP D404AP
	B118AP B344AP D406AP
	B130AP B404AP D408AP
	B134 C206AP D410AP
	B302AP D106AP

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES
TRANSFERRED IN WITHOUT
REIMBURSEMENT**

DEBIT	CREDIT
F228	C402

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

ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES
TRANSFERRED OUT WITHOUT
REIMBURSEMENT**

DEBIT	CREDIT
B502 D112	F228

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F228 F232	A184

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT**

DEBIT	CREDIT
A183	F228 F232

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES
TRANSFERS-IN**

DEBIT	CREDIT
F228	A258 A264

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

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING
SOURCES – TRANSFERS-IN**

DEBIT	CREDIT
F228	A171 A220 A250 A173 A228 A268 A177 A232 A276 A217 A236 A219 A246

ACCOUNT NUMBER AND TITLE: **5760 EXPENDITURE FINANCING
SOURCES – TRANSFERS-OUT**

DEBIT	CREDIT
A259 A266	F228

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT**

DEBIT	CREDIT
A143 A225 A234 A270 A179 A226 A248 A278 A214 A230 A252 A223	A230R F228

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT	CREDIT
F228	D602

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

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F228	A182 F228 C222

ACCOUNT NUMBER AND TITLE: 5799 ADJUSTMENT OF APPROPRIATIONS
USED

DEBIT	CREDIT
	F228

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

DEBIT	CREDIT
F228	A186 C143 A188 C217 C142

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL
ADJUSTMENT

DEBIT	CREDIT
C143 F228	C202

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

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT
F228	A186 C172 C214 C330 A188 C174 C216 C336 C110 C188 C217 D342 C142 C202 C218 D346

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER
REVENUE

DEBIT	CREDIT
D202 D216	F228

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

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C202 C226	C143 F228 D216

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/
PROGRAM COSTS

DEBIT	CREDIT
A146 B302 B508 D132 D606	C132 D108 D618
A266 B304 C102 D134 D616	C134 D110 F128
B102 B306 D106 D307 D620	C136 D502 F228
B104 B314 D114 D322 D622	C138 D504 F232
B105 B344 D116 D402	D102 D506
B106 B404 D126 D404	D104 D508
B107	D408

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE –
INCURRED FOR OTHERS

DEBIT	CREDIT
F228	D214

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

ACCOUNT NUMBER AND TITLE: **6199 ADJUSTMENT TO SUBSIDY
EXPENSE**

DEBIT	CREDIT
F228	D112

ACCOUNT NUMBER AND TITLE: **6310 INTEREST EXPENSES ON
BORROWING FROM TREASURY**

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON
SECURITIES**

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6330 OTHER INTEREST EXPENSES**

DEBIT	CREDIT
B108 B322 D516 B318 D112	F228 F232

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B404 D404 D406	F228

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C330 D326 D612 D106 D402 D114 D502 D116 D506	C132 D104 C134 D504 C212 D508 D102 F228

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
D502 D508 D504 F228 D506	D309 D604

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F228	D309

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

ACCOUNT NUMBER AND TITLE: **6710 DEPRECIATION, AMORTIZATION
AND DEPLETION**

DEBIT	CREDIT
D514	D502 D604 D504 F228 D506 D508

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

DEBIT	CREDIT
D204 D214	F228

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

DEBIT	CREDIT
D602	F228

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING
BUDGETARY RESOURCES**

DEBIT	CREDIT
C136 D319 C138	C212 D319R D128 F228 D318

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT			CREDIT		
B324	F130		B316	D410R	
B328			B328R	F228	
D614			B344		

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS
NOT REQUIRING CURRENT-YEAR
BUDGET AUTHORITY
(UNOBLIGATED)

DEBIT			CREDIT		
B326			F228		

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

DEBIT			CREDIT		
F230			C302	C322	C332
			C306	C324	C404
			C320	C326	
				C328	

**U.S. Government Standard General Ledger
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS - INVESTMENTS

DEBIT				CREDIT	
F140R	F230			F136	F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT				CREDIT	
F230					

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSTION OF ASSETS

DEBIT				CREDIT	
B504	C312	C322	C328	F231	
C304	C320	C324	C334		
C308		C326	C404		

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES –
INVESTMENTS

DEBIT				CREDIT	
F138	F140			F140R	F231

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ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT		CREDIT	
A182	D330	B328R	
B328	D336	F231	
D316	D352		

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D338		F231	
F230			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS

DEBIT		CREDIT	
D106	D321	D102	D110
D114	D324	D104	F231
D116	F230	D108	

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME -
DIVIDEND

DEBIT		CREDIT	
		F231	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B330 F230	B330R F231

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
E102	F234 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 F236	E104

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

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Section III - Account Transaction Numbers
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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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1005	1002	A104	A104	A104	A104	A104	A104
1080	1004	Deleted	-	-	-	-	-
1080	1006	A106	Deleted	-	-	-	-
1010	1008	Deleted	-	-	-	-	-
	1010	A108	A106	A106	A106	A106	A106
	1012	A110	A108	A108	A108	A108	Deleted
	1014	A112	A110	A110	A110	A110	A110
	1016	A114	A112	A112	A112	A112	A112
					A127	A127	A127
1025	1018	A130	A128	A128	A128	A128	A128
					A129	A129	A129
1025	1020	A132	A130	A130	A130	A130	A130
	1022	A154	A152	A152	A152	A152	A152
	1022	A156	A154	A154	A154	A154	A154
	1024	A158	A156	A156	A156	A156	A156
	1026	A160	A158	A158	A158	A158	A158
	1028	A162	A160	A160	A160	A160	A160
	1030	A168	A166	A166	A166	A166	A166
	1032	A170	A168	A168	A168	A168	A168
	1034	A172	A170	A170	A170	A170	A170
						A171	A171
	1036	A174	A172	A172	A172	A172	A172
						A173	A173

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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	1038	A176	A174	A174	A174	A174	A174
						A175	A175
						A177	A177
						A179	A179
						A180	A180
						A181	A181
1065	1040	A128	A126	A126	A126	A126	A126
1065	1042	Deleted	-	-	-	-	-
	1302	A202	A202	A202	Deleted	-	-
	1304	A204	A204	A204	A204	A204	A204
	1306	A206	A206	A206	Deleted	-	-
	1308	A208	A208	A208	Deleted	-	-
	1310	A210	A210	A210	Deleted	-	-
	1312	A212	A212	A212	A212	-	-
		A214	A214	A214	A214	A214	A214
	1314	A216	A216	A216	Deleted	-	-
					A217	A217	A217
	1316	A218	A218	A218	A218	Deleted	-
				A219	A219	A219	A219
		A220	A220	A220	A220	A220	A220
				A221	Deleted	-	-
	1318	A222	A222	A222	A222	A222	A222
					A223	A223	A223

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
	1320	A224	A224	A224	A224	A224	A224
					A225	A225	A225
	1322	A226	A226	A226	A226	A226	A226
	1324	A228	A228	A228	A228	A228	A228
	1326	A230	A230	A230	A230	A230	A230
	1328	A232	A232	A232	A232	A232	A232
	1330	A234	A234	A234	A234	A234	A234
	1332	A236	A236	A236	A236	A236	A236
	1334	A238	A238	A238	A238	Deleted	-
	1336	A240	A240	A240	A240	Deleted	-
1008	1338	A242	A242	A242	A242	A242	A242
		A244	A244	A244	A244	A244	A244
	1340	A246	A246	A246	A246	A246	A246
		A248	A248	A248	A248	A248	A248
	1342	A250	A250	A250	A250	A250	A250
		A252	A252	A252	A252	A252	A252
	1344	A134	A132	A132	A132	A132	A132
1075	1346	A136	A134	A134	A134	A134	A134
1160	1348	A138	A136	A136	A136	A136	A136
	1350	A254	A254	A254	A254	A254	A254
				A255	A255	A255	A255

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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	1352	A256	A256	A256	A256	A256	A256
							A257
1007	1354	A140	A138	A138	A138	A138	A138
1030	1356	A302	A302	A302	A302	A302	A302
1040	1358	A102	A102	A102	A102	A102	A102
	1360	A164	A162	A162	A162	A162	A162
	1362	A166	A164	A164	A164	A164	A164
	1364	A178	A176	A176	A176	A176	A176
	1366	A180	A178	A178	A178	A178	A178
				A180	A180	A182	A182
				A182	A182	A183	A183
				A184	A184	A184	A184
						A186	A186
	1368	A116	A114	A114	A114	A114	A114
							A257
	1370	A258	A258	A258	A258	A258	A258
				A259	A259	A259	A259
	1372	A260	A260	A260	A260	A260	A260
				A261	A261	A261	A261
	1374	A142	A140	A140	A140	A140	A140
	1376	A144	A142	A142	A142	A142	A142
						A143	A143

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
	1378	A304	A304	C182	C182	C182	C182
	1380	A306	A306	A304	A304	A304	A304
	1382	A308	A308	C184	C184	C184	C184
1075	1502	A118	A116	A116	A116	A116	A116
	1504	A120	A118	A118	A118	A118	A118
1085	1506	A122	A120	A120	A120	A120	A120
	1508	A124	A122	A122	A122	A122	A122
2005	2002	B202	B202	B202	B202	B202	B202
2010	2004	B204	B204	B204	B204	B204	B204
	2006	B206	B206	B206	B206	B206	B206
	2008	B208	B208	B208	B208	B208	B208
	2010	B210	B210	B210	B210	B210	B210
		B402	B402	B402	B402	B402	B402
	2012	B404	B404	B404	B404	B404	B404
2020	2014	B302	B302	Deleted (Moved to D404- 410)	-	-	-
				D404	D404	D404	D404
				D406	D406	D406	D406
				D408	D408	D408	D408
				D410	D410	D410	D410

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					B302	B302	B302
2020	2016	B304	B304	B304	B304	B304	B304
2020	2018	B306	B306	B306	B306	B306	B306
2020	2020	B308	B308	B308	D132	D132	D132
				B310	D134	D134	D134
2020	2022	D102	D102	D102	D102	D102	D102
2020	2024	D104	D104	D104	D104	D104	D104
	2026	D106	D106	D106	D106	D106	D106
	2028	B310	B310	Deleted (Moved to D404- 410)	-	-	-
	2030	D108	D108	D108	D108	D108	D108
	2032	D110	D110	D110	D110	D110	D110
2045	2034	B102	B102	B102	B102	B102	B102
	2036	A126	A124	A124	Deleted	-	-
	2038	B312	B312	B312	Deleted	-	-
	2040	B314	B314	B314	B314	B314	B314
	2042	B316	B316	B316	B316	B316	B316
	2044	B318	B318	B318	B318	B318	B318
	2046	D602	D602	D602	D602	D602	D602
				B103	B103	B103	B103

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
	2048	B104	B104	B104	B104	B104	B104
						A105	A105
	2050	B106	B106	B106	B106	B106	B106
						B107	B107
			B108	B108	B108	B108	B108
2040	2202	D604	D604	D604	D604	D604	D604
	2204	D502	D502	D502	D502	D502	D502
	2206	D504	D504	D504	D504	D504	D504
	2208	D506	D506	D506	D506	D506	D506
	2210	D508	D508	D508	D508	D508	D508
2045	2212	B320	B320	Deleted (Moved to D404- 410)	-	-	-
				B320	Deleted	-	-
2030	2214	B322	B322	B322	B322	B322	B322
	2216	Deleted	-	-	-	-	-
	2218	Deleted	-	-	-	-	-
	2220	B324	B324	B324	B324	B324	B324
					B326	B326	B326
	2222	C202	C202	C202	C202	C202	C202
			C226	C226	C226	C226	C226
					C228	C228	C228

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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	2224	B326	B326	Deleted	-	-	-
	2226	D112	D112	D112	D112	D112	D112
					B326	B326	B326
3125	2228	B328	B328	B328	B328	B328	B328
3130	2230	B330	B330	B330	B330	B330	B330
	2232	D510	D510	D510	D510	D510	D510
3145	2233	C102	C102	C102	C102	C102	C102
		C104	C104	C104	C104	C104	C104
		C106	C106	C106	C106	C106	C106
4180	2234	Deleted	-	-	-	-	-
4185	2235	Deleted	-	-	-	-	-
	2236	D512	D512	D512	D512	D512	D512
3030	3002	B110	B110	B110	B110	B110	B110
	3004	Deleted	-	-	-	-	-
2020	3006	D114	D114	D114	D114	D114	D114
2020	3008	D116	D116	D116	D116	D116	D116
					D118	D118	D118
					D120	D120	D120
					D122	D122	D122
					D124	D124	D124
					D126	D126	D126
					D128	D128	D128

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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					D130	D130	D130
	3010	B112	B112	B112	B112	B112	B112
				B144	Deleted	-	-
	3012	A148	A146	A146	A146	A146	A146
	3202	Deleted	-	-	-	-	-
3035	3206	D302	D302	D302	D302	D302	D302
3040	3208	Deleted	-	-	-	-	-
3045	3210	C108	C108	C108	C108	C108	C108
3045	3212	D304	D304	D304	D304	D304	D304
3050	3214	C110	Delete	-	-	-	-
	3216	C112	C110	C110	C110	C110	C110
3060	3218	Deleted	-	-	-	-	-
	3220	B114	B114	B114	B114	B114	B114
	3222	B116	B116	B116	B116	B116	B116
	3224	B118	B118	B118	B118	B118	B118
						B119	B119
3010	3226	B120	B120	B120	B120	B120	B120
				B121	B121	B121	B121
	3228	B122	B122	B122	B122	B122	B122
	3230	B124	B124	B124	B124	B124	B124
	3232	B126	B126	B126	B126	B126	B126
	3234	B128	B128	B128	B128	B128	B128

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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					B129	B129	B129
3115	3402	C114	C112	C112	C112	C112	C112
2035	3404	Deleted	-	-	-	-	-
2050	3406	Deleted	-	-	-	-	-
3155	3408	D306	D306	D306	D306	D306	D306
	3410	C204	C204	C204	C204	C204	C204
	3412	Deleted	-	-	-	-	-
	3414	Deleted	-	-	-	-	-
	3416	C116	C114	C114	Deleted	-	-
	3418	A152	A150	A150	A150	A150	A150
	3420	Deleted	-	-	-	-	-
	3422	A262	A262	B105	B105	B105	B105
				A264	A264	A264	A264
				A266	A266	A266	A266
						A268	A268
						A270	A270
						A272	A272
						A274	A274
						A276	A276
						A278	A278
	3424	C206	C206	C206	C206	C206	C206
	3426	C118	C116	C116	C116	C116	C116

**U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK**

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
	3428	C120	C118	C118	C118	C118	C118
	3430	C122	C120	C120	C120	C120	C120
	3432	C124	C122	C122	C122	C122	C122
	3434	C126	C124	C124	C124	C124	C124
	3436	C302	C302	C302	C302	C302	C302
	3438	C304	C304	C304	C304	C304	C304
	3440	C306	C306	C306	C306	C306	C306
	3442	C308	C308	C308	C308	C308	C308
	4002	A310	A310	A306	A306	A306	A306
	4004	A312	A312	A308	A308	A308	A308
	4006	A314	A314	A310	A310	A310	A310
	4008	A316	A316	C186	C186	C186	C186
					C188	C188	C188
	4010	C128	Deleted	-	-	-	-
	4012	C208	C208	C208	C208	C208	C208
	4014	C210	C210	C210	C210	C210	C210
	4016	Deleted	-	-	-	-	-
	4018	C130	C126	C126	C126	C126	C126
	4020	C132	C128	C128	Deleted	-	-
	4022	C134	C130	C130	C130	C130	C130
4050	4202	C136	C132	C132	C132	C132	C132

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Section III - Account Transaction Numbers
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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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4050	4204	C138	C134	C134	C134	C134	C134
	4206	C212	C212	C212	C212	C212	C212
	4208	C140	C136	C136	C136	C136	C136
	4210	C142	C138	C138	C138	C138	C138
	4212	C214	C214	C214	C214	C214	C214
						C215	C215
	4214	C216	C216	C216	C216	C216	C216
					C217	C217	C217
	4216	C144	C140	C140	C140	C140	C140
4045	4218	C218	C218	C218	C218	C218	C218
	4220	C220	C220	C220	C220	C220	C220
	4222	D202	D202	D202	D202	D202	D202
	4224	C146	C142	C142	C142	C142	C142
				C143	C143	C143	C143
4120	4402	C148	C144	C144	C144	C144	C144
	4403	C150	C146	C146	C146	C146	C146
	4404	C152	C148	C148	C148	C148	C148
4135	4408	C154	C150	C150	C150	C150	C150
4145	4410	C156	C152	C152	C152	C152	C152
	4411	C158	Deleted	-	-	-	-
	4412	C160	C154	C154	C154	C154	C154

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CROSSWALK**

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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	4414	C162	C156	Deleted	-	-	-
4195	4416	C164	C158	C158	C158	C158	C158
	4418	C166	Deleted	-	-	-	-
4030	4420	C168	C160	A186	A186	A186	A186
					A188	A188	A188
					A190	A190	A190
					A192	A192	A192
					A194	A194	A194
					A196	A196	A196
4100	4602	D204	D204	D204	D204	D204	D204
				D205	D205	D205	D205
	4604	Deleted	-	-	-	-	-
4105	4606	D206	D206	D206	D206	D206	D206
				D207	D207	D207	D207
4115	4608	D208	D208	D208	D208	D208	D208
	4610	D210	D210	D210	D210	D210	D210
	4612	D212	D212	D212	D212	D212	D212
	4614	D214	D214	D214	D214	D214	D214
	4616	D216	D216	D216	D216	D216	D216
	4618	D218	D218	D218	D218	D218	D218
	4620	C170	C162	C162	C162	C162	C162
						D605	D605
5010	5002	D606	D606	D606	D606	D606	D606

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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5020	5004	D308	D308	D308	D308	D307	D307
						D308	D308
						D309	D309
5030	5006	D608	D608	D608	Delete	Delete	Delete
5035	5008	D220	D220	D220	D220	D220	D220
5035	5010	D222	D222	D222	D222	D222	D222
5035	5012	D224	D224	D224	D224	D224	D224
					D226	D226	D226
5040	5014	C402	C402	C402	C402	C402	C402
5045	5016	B502	B502	B502	B502	B502	B502
5070	5018	D514	D514	D514	D514	D514	D514
					D516	D516	D516
5075/76	5020	C310	C310	C310	C310	Delete	Delete
	5022	B504	B504	B504	B504	B504	B504
5080	5024	C312	C312	C312	C312	C312	C312
5095	5026	D610	D610	Delete	-	-	-
5100	5028	C172	C164	C164	C164	C164	C164
	5030	C314	C314	C314	C314	C314	C314
	5032	B332	B332	B332	B332	B332	B332
	5034	C316	C316	C316	C316	C316	C316
	5036	C318	C318	C318	C318	C318	C318
	5038	C320	C320	C320	C320	C320	C320
	5040	C322	C322	C322	C322	C322	C322

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Section III - Account Transaction Numbers
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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
						C323	C323
	5042	C324	C324	C324	C324	C324	C324
	5044	C326	C326	C326	C326	C326	C326
	5046	D310	D310	D310	D310	D310	D310
	5048	D402	D402	D402	D402	D402	D402
				D404	D404	D404	D404
				D406	D406	D406	D406
				D408	D408	D408	D408
	5050	D312	D312	D312	D312	D312	D312
	5052	D612	D612	D612	D612	D612	D612
	5054	B334	B334	B334	B334	B334	B334
	5056	C404	C404	C404	C404	C404	C404
	5058	C174	Deleted	-	-	-	-
	5060	D314	D314	D314	D314	D314	D314
	5062	D316	D316	D316	D316	D316	D316
	5064	C328	C328	C328	C328	C328	C328
	5066	D318	D318	D318	D318	D317	D317
						D318	D318
						D319	D319
						D320	D320
	5068	D614	D614	D614	D614	D614	D614
	5070	D404	D404	D410	D410	D410	D410

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CROSSWALK**

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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		D406	Deleted	-	-	-	-
	5072	D320	D320	D320	D320	D321	D321
	5074	D322	D322	D322	D322	D322	D322
	5076	D616	D616	D616	D616	D616	D616
	5078	D618	D618	D618	D618	D618	D618
	5080	D324	D324	D324	D324	D324	D324
	5082	D326	D326	D326	D326	D326	D326
	5084	C222	C222	C222	C222	C222	C222
	5086	D328	D328	D328	D328	D328	D328
	5088	D330	D330	D330	D330	D330	D330
	5090	D332	D332	D332	D332	D332	D332
	5092	D334	D334	D334	D334	D334	D334
	5094	D620	D620	D620	D620	D620	D620
	5096	D336	D336	D336	D336	D336	D336
	5098	D338	D338	D338	D338	D338	D338
	5100	D340	D340	D340	D340	D340	D340
	5102	C330	C330	C330	C330	C330	C330
	5104	C332	C332	C332	C332	C332	C332
	5106	C334	C334	C334	C334	C334	C334
	5108	C176	C166	C166	C166	C166	C166
	5110	C178	C168	C168	C168	C168	C168
	5112	C180	C170	C170	C170	C170	C170
		C182	C172	C172	C172	C172	C172

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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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	5114	C184	C174	C174	C174	C174	C174
	5116	C186	C176	C176	C176	C176	C176
	5118	B336	B336	B336	Delete	Delete	Delete
	5120	D342	D342	D342	D342	D342	D342
	5122	D344	D344	D344	D344	D344	D344
	5124	B338	B338	B338	B338	B338	B338
	5126	D622	D622	D622	D622	D622	D622
	5128	C336	C336	C336	C336	C336	C336
					C338	C338	C338
	5130	B130	B130	B130	B130	B130	B130
				B136	B136	B136	B136
	5132	Deleted	-	-	-	-	-
	5134	D346	D346	D346	D346	D346	D346
	5136	D348	D348	D348	D348	D348	D348
	5138	D350	D350	D350	D350	D350	D350
	5140	B506	B506	B506	B506	B506	B506
	5142	B340	B340	B340	B340	B340	B340
	5144	C338	C338	C338	C338	C338	C338
	5146	C224	Deleted	-	-	-	-
	5148	C188	C178	C178	C178	C178	C178
	5150	C340	C340	C340	C340	C340	C340
	5152	B132	F126	Deleted	-	-	-
	5154	C226	C224	C224	C224	C224	C224
	5156	C190	C180	C180	C180	C180	C180

**U.S. Government Standard General Ledger
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USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
	5158	D352	D352	D352	D352	D352	D352
	5160	C342	C342	C342	C342	C342	C342
	5162	C344	C344	C344	C344	C344	C344
	5164	B508	B508	B508	B508	B508	B508
	5166	B342	B342	Deleted	-	-	-
		B344	B344	B344	B344	B344	B344
		B346	B346	B346	Delete	Delete	Delete
	5168	A150	A148	A148	A148	A148	A148
	5170	B134	B132	Deleted	-	-	-
		E102	E102	E102	E102	E102	E102
	7002	E104	E104	E104	E104	E104	E104
	7004	E106	E106	E106	E106	E106	E106
	7006	E108	E108	E108	E108	E108	E108
	7008	E110	E110	E110	E110	E110	E110
	7010	Deleted	-	-	-	-	-
	8002	B136	B134	B134	B134	B134	B134
	8004	F202	F202	F202	Deleted	-	-
	9102	F102	F102	F102	F102	Deleted	-
	9104	F104	F104	F104	F104	F104	F104
	9106	F106	F106	F106	F106	F106	F106
							F107
					F107	F107	F108
	9108	F108	F108	F108	F108	F108	F109
	9110	F110	F110	F110	F110	F110	F110

**U.S. Government Standard General Ledger
Section III - Account Transaction Numbers
CROSSWALK**

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
	9112	F204	F120	F120	F120	F120	F120
	9114	F206	F122	F122	F122	F122	F122
	9116	F112	F112	F112	F112	F112	F112
	9118	F114	F114	F114	F114	F114	F114
	9120	F116	F116	F116	F116	F116	F116
	9122	F118	F118	F118	F118	F118	F118
	9302	F208	F204	F204	F204	F204	F204
	9304	F210	F206	F206	F206	F206	F206
	9306	F212	F208	F208	F208	F208	F208
	9308	F214	F210	F210	F210	F210	F210
	9310	F216	F212	F212	F212	F212	F212
	9312	F218	F214	F214	F214	F214	F214
					F215	F215	F215
		F220	F216	F216	F216	F216	F216
	9314	F222	F218	F218	F218	F218	F218
		F224	F220	F220	F220	F220	F220
	9316	F226	F222	F222	F222	F222	F222
		F228	F224	F224	F224	F224	F224
	9318	F230	F226	F226	F226	F226	F226
				F227	F227	F227	F227
	9402	F232	F228	F228	F228	F228	F228
	9404	F234	F230	F230	F230	F230	F230
				F231	F231	F231	F231
	9406	F236	F124	F124	F124	F124	F124

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Section III - Account Transaction Numbers
CROSSWALK**

USSGL Section III dtd. 8/86	Draft Transactions for 1998	Exposure Draft dtd. 3/12/99	TFM #99-01	TFM #99-02	TFM #00-01	TFM #01-02	TFM #01-03
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					F126	F126	F126
					F128	F128	F128
					F130	F130	F130
						F132	F132
						F134	F134
						F136	F136
						F138	F138
						F140	F140
		F238	F232	F232	F232	F232	F232
							F233
	9602	F240	F234	F234	F234	F234	F234
	9604	F242	F236	F236	F236	F236	F236
	9606	F244	F238	F238	F238	F238	F238
				F239	F239	F239	F239
	9608	F246	F240	F240	F240	F240	F240
						F242	F242
						F244	F244

**U.S. Government Standard General Ledger
USSGL Attributes**

To meet external reporting requirements, agencies need data at a level below the four-digit USSGL account. Agencies’ systems must capture this information at the transaction level by recording transactions using USSGL four-digit accounts plus attributes. This section provides USSGL attribute tables for the FACTS I and FACTS II “trial-balance” reporting systems administered by FMS.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if in a room there is a red chair and a blue chair, then you only need one attribute to describe them: color. The valid domain values within the attribute “color” would be “red” or “blue”. If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Additional description would be a waste of time and resources and add no value. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement should appear on the crosswalks.

The attributes in the FACTS I data table were effective in agencies’ systems October 1, 2000, for fiscal 2001 yearend reporting. Additionally, these attributes have been effective for agencies’ financial statements since the release of the Office of Management and Budget (OMB) Bulletin 97-01, Form and Content of Agency Financial Statements, dated October 16, 1996. However, attributes collected in FACTS I are used in preparation of the Financial Report of the United States Government and do not include all of the attributes used to prepare agency financial statements required by OMB Bulletin 97-01.

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***Note:** Refer to Section V crosswalks for attributes necessary for agency financial statements required by OMB Bulletin 97-01.*

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Attributes Used on the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agency financial systems related to the external reporting financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the Financial Report. The USSGL crosswalks for the financial statements in OMB Bulletin 97-01, as amended, 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 Bulletin 97-01, as amended. 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. Starting with the fiscal 2001 reporting cycle, agencies will report adjusted trial balances and selected NOTES amounts in FACTS I with those attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute table for fiscal 2002 shows USSGL accounts, account titles and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The table also shows the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values.

Space	This attribute is not reported in FACTS I for the USSGL account.
Y	Yes, report this attribute in FACTS I when this account is submitted. A list of the valid values for each attribute is on the last page of the attribute crosswalk.
Other	In some cases, attributes are filled in with a value other than “Y” or space. For example, Federal NonFederal often appears with an “F” (Federal) in a shaded cell. Shaded attributes show the domain value that FACTS I predefines as appropriate for a specific USSGL account. The FACTS I system will supply shaded attribute values for the designated USSGL accounts.

The FACTS I team will update crosswalks periodically between TFM releases. For the latest information, log onto website www.fms.treas.gov/cfs/dev.

SGL 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 and Treasury FMS	
Capitalized Acquisitions	Indicates whether the current year purchase of assets was from a Federal (F) or NonFederal (N) source.	F – Federal N – NonFederal	1/A	Treasury FMS	Agency
Custodial Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB 97-01	Agency
Debit Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB 97-01 TFM SGL - Section V	Agency
Federal Nonfederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as Private or Local/State/Tribal/Foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB 97-01 TFM SGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal Nonfederal attribute of "F."	Treasury	2/N	OMB 97-01 TFM SGL - Section V	Agency

Fiscal 2001 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes						NOTES	
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances					Capitalized Acquisitions	Trading Partner	
			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			
	Allowance for Loss on Accounts									
1319	Receivable	C	Y	Y			Y			
	Employment Benefit Contributions									
1320	Receivable	D	Y	Y						
1325	Taxes Receivable	D	Y	Y			Y			
	Allowance for Loss on Taxes									
1329	Receivable	C	Y	Y			Y			
	Receivable for Transfers of									
1330	Currently Invested Balances	D	F	Y						
1335	Expenditure Transfers Receivable	D	F	Y						
1340	Interest Receivable	D	Y	Y			Y			
	Allowance for Loss on Interest									
1349	Receivable	C	Y	Y			Y			
1350	Loans Receivable	D	Y	Y						
	Allowance for Loss on Loans									
1359	Receivable	C	Y	Y						
	Penalties, Fines and Administrative									
1360	Fees Receivable	D	Y	Y			Y			
	Allowance for Loss on Penalties,									
	Fines and Administrative Fees									
1369	Receivable	C	Y	Y			Y			
1399	Allowance for Subsidy	C	N							
1410	Advances to Others	D	Y	Y						
1450	Prepayments	D	Y	Y						
	Operating Materials and Supplies									
1511	Held for Use	D	N				Y	Y		
	Operating Materials and Supplies									
1512	Held in Reserve for Future Use	D	N				Y	Y		
	Operating Materials and Supplies-									
	Excess, Unserviceable and									
1513	Obsolete	D	N							
1521	Inventory Purchased for Resale	D	N				Y	Y		
	Inventory Held in Reserve for Future									
1522	Sale	D	N				Y	Y		
1523	Inventory Held for Repair	D	N							
	Inventory - Excess, Obsolete and									
1524	Unserviceable	D	N				Y	Y		
1525	Inventory - Raw Materials	D	N				Y	Y		
1526	Inventory - Work-in-Process	D	N				Y	Y		
1527	Inventory - Finished Goods	D	N				Y	Y		
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							
	Forfeited Property Held for Donation									
1542	or Use	D	N							
1549	Forfeited Property - Allowance	C	N							
1551	Foreclosed Property	D	N							
1559	Foreclosed Property - Allowance	C	N							
	Commodities Held Under Price									
	Support and Stabilization Support									
1561	Programs	D	N				Y	Y		

Fiscal 2001 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes							
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances					NOTES		
			Federal/NonFederal	Trading Partner	Exchange/Nonexch.	Budget Subfunction	Custodial/Noncust.	Capitalized Acquisitions	Trading Partner	
1569	Commodities - Allowance	C	N							
1571	Stockpile Materials Held in Reserve	D	N						Y	Y
1572	Stockpile Materials Held for Sale	D	N						Y	Y
1591	Other Related Property	D	N						Y	Y
1599	Other Related Property - Allowance	C	N							
1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	F	Y						
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	F	Y						
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y						
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y						
1620	Investments in Securities Other Than Public Debt Securities	D	Y	Y						
1621	Discount on Securities Other Than Public Debt Securities	C	Y	Y						
1622	Premium on Securities Other Than Public Debt Securities	D	Y	Y						
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	D	Y	Y						
1690	Other Investments	D	Y	Y						
1711	Land and Land Rights	D	N						Y	Y
1712	Improvements to Land	D	N						Y	Y
1719	Accumulated Depreciation on Improvements to Land	C	N							
1720	Construction-in-Progress	D	N						Y	Y
1730	Buildings, Improvements and Renovations	D	N						Y	Y
1739	Accumulated Depreciation on Buildings, Improvements and Renovations	C	N							
1740	Other Structures and Facilities	D	N						Y	Y
1749	Accumulated Depreciation on Other Structures and Facilities	C	N							
1750	Equipment	D	N						Y	Y
1759	Accumulated Depreciation on Equipment	C	N							
1810	Assets Under Capital Lease	D	N						Y	Y
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N							
1820	Leasehold Improvement	D	N						Y	Y
1829	Accumulated Amortization on Leasehold Improvements	C	N							
1830	Internal Use Software	D	N						Y	Y
1839	Accumulated Amortization on Internal Use Software	C	N							
1840	Other Natural Resources	D	N						Y	Y
1849	Allowance for Depletion	C	N							
1890	Other General Property, Plant and Equipment	D	N						Y	Y
1920	Unrequisitioned Authorized Appropriations	D	F	Y						
1921	Receivable from Appropriations	D	F	Y				Y		
1990	Other Assets	D	Y	Y					Y	Y
2110	Accounts Payable	C	Y	Y				Y		
2120	Disbursements in Transit	C	Y	Y						

Fiscal 2001 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes					NOTES	
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances					Capitalized Acquisitions	Trading Partner
			Federal/NonFederal	Fe	Trading Partner	Exchange/Nonexch.	Budget Subfunction		
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 Financing Account	C	F	Y					
2179	Contra Liability for Subsidy Payable to Financing Account	D	F	Y					
2180	Loan Guarantee Liability	C	N						
2190	Other Accrued Liabilities	C	Y	Y					
2210	Accrued Funded Payroll and Leave	C	N						
2211	Withholdings Payable	C	N						
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y					
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y					
2216	Pension Benefits Due and Payable to Beneficiaries	C	N						
2217	Benefit Premiums Payable to Carriers	C	N						
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N						
2220	Unfunded Leave	C	N						
2225	Unfunded FECA Liability	C	F	Y					
2290	Other Unfunded Employment Related Liability	C	Y	Y					
2310	Advance from Others	C	Y	Y					
2320	Deferred Credits	C	Y	Y					
2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	C	Y	Y					
2510	Principal Payable to Treasury	C	F	Y					
2520	Principal Payable to the Federal Financing Bank	C	F	Y					
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	C	Y	Y					
2540	Participation Certificates	C	Y	Y					
2590	Other Debt	C	Y	Y					
2610	Actuarial Pension Liability	C	N						
2620	Actuarial Health Insurance Liability	C	N						
2630	Actuarial Life Insurance Liability	C	N						
2650	Actuarial FECA Liability	C	N						
2690	Other Actuarial Liabilities	C	N						
2910	Prior Liens Outstanding on Acquired Collateral	C	N						
2920	Contingent Liabilities	C	Y	Y					
2940	Capital Lease Liability	C	N						
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y					
2960	Accounts Payable Canceled	C	Y	Y					
2970	Resources Payable to Treasury	C	F	Y			Y		
2980	Custodial Liability	C	Y	Y			S		
2990	Other Liabilities	C	Y	Y					
2995	Estimated Cleanup Cost Liability	C	Y	Y					
3100	Unexpended Appropriations	C							

Fiscal 2001 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes					NOTES	
			Adjusted Trial Balances						
No.	USSGL Account Title	Normal Bal. Ind.	Federal/NonFederal	Trading Partner	Exchange/Nonexch.	Budget Subfunction	Custodial/Noncust.	Capitalized Acquisitions	Trading Partner
	Appropriated Capital Funding								
3105	Canceled Payable	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			
5200	Revenue from Services Provided	C	Y	Y	X	Y			
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y			
5310	Interest Revenue	C	Y	Y	Y	Y	Y		
5319	Contra Revenue for Interest	D	Y	Y	Y	Y	Y		
5320	Penalties, Fines and Administrative Fees Revenue	C	Y	Y	Y	Y	Y		
5329	Contra Revenue for Penalties, Fines and Administrative Fees	D	Y	Y	Y	Y	Y		
5400	Benefit Program Revenue	C	Y	Y	Y	Y			
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y			
5500	Insurance and Guarantee Premium Revenue	C	Y	Y	X	Y			
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	Y	Y	X	Y			
5600	Donated Revenue - Financial Resources	C	N		T				
5609	Contra Revenue for Donations - Financial Resources	D	N		T				
5610	Donated Revenue - Nonfinancial Resources	C	N		T				
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T				
5700	Expended Appropriations	C							
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y					
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y					
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 Trust Fund Financing Sources - Transfers-In	C	F	Y					
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y					
5765	Nonexpenditure Trust Fund Financing Sources-Transfers-Out	D	F	Y					
5780	Imputed Financing Sources	C	F	Y					
5790	Other Financing Sources	C	F	Y					
5799	Adjustment of Appropriations Used	D							
5800	Tax Revenue Collected	C	Y	Y	T		Y		
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y		
5809	Contra Revenue for Taxes	D	Y	Y	T		Y		
5890	Tax Revenue Refunds	D	Y	Y	T		Y		
5900	Other Revenue	C	Y	Y	Y	Y	Y		
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y		
5990	Collections for Others	D	Y	Y	Y	Y	S		
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S		
6100	Operating Expenses/Program Cost	D	Y	Y		Y			

Fiscal 2001 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes						
			Adjusted Trial Balances					NOTES	
No.	USSGL Account Title	Normal Bal. Ind.	Federal/NonFederal	Trading Partner	Exchange/Nonexch.	Budget Subfunction	Custodial/Noncust.	Capitalized Acquisitions	Trading Partner
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y			
6199	Adjustment to Subsidy Expense	C	N			Y			
6310	Interest Expenses on Borrowing from Treasury	D	F	Y		Y			
6320	Interest Expenses on Securities	D	Y	Y		Y			
6330	Other Interest Expenses	D	Y	Y		Y	Y		
6400	Benefit Expense	D	Y	Y		Y			
6500	Cost of Goods Sold	D	N			Y			
6600	Applied Overhead	C	N			Y			
6710	Depreciation, Amortization and Depletion	D	N			Y			
6720	Bad Debt Expense	D	Y	Y		Y			
6730	Imputed Costs	D	F	Y		Y			
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y			
6800	Future Funded Expenses	D	Y	Y		Y			
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y			
6900	Nonproduction Costs	D	Y	Y		Y			
7110	Gains on Disposition of Assets	C	Y	Y	Y	Y			
7190	Other Gains	C	Y	Y	Y	Y			
7210	Losses on Disposition of Assets	D	Y	Y	Y	Y			
7290	Other Losses	D	Y	Y	Y	Y			
7300	Extraordinary Items	C	Y	Y		Y			
7400	Prior-Period Adjustments	C	Y	Y					
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y			
7600	Changes in Actuarial Liability	D	N			Y			

Fiscal 2001 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

<u>ADDITIONAL INFORMATION:</u>		
1/ For a description of USSGL attributes, see the "FACTS I USSGL Attribute Definitions" in this section.		
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with "F" Federal/NonFederal attributes. See Note 5 for valid attribute values/domain.		
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.		
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL Account will be automatically provided by FACTS I.		
5/ Attribute values/domains are listed below:		
<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>
Budget Subfunction	nnn	Three-digit budget functional classification Subfunction
Capitalized Acquisition	F	Federal
Capitalized Acquisition	N	NonFederal
Custodial Noncustodial	S	Custodial
Custodial Noncustodial	A	Noncustodial
Debit Credit	C	Credit
Debit Credit	D	Debit
Exchange Nonexchange	X	Exchange Revenue
Exchange Nonexchange	T	Nonexchange Revenue
Federal NonFederal	F	Federal
Federal NonFederal	N	NonFederal
Trading Partner	nn	Two-digit Treasury Department Code, required with Federal attribute

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes					NOTES	
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances				Capitalized Acquisitions	Trading Partner	
			Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction			Custodial/ Noncust.
1010	Fund Balance With Treasury	D							
1110	Undeposited Collections	D	N				Y		
1120	Imprest Funds	D	N						
1130	Funds Held by the Public	D	N						
1190	Other Cash	D	N						
1195	Other Monetary Assets	D	N						
1200	Foreign Currency	D	N						
1310	Accounts Receivable	D	Y	Y			Y		
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y		
1320	Employment Benefit Contributions Receivable	D	Y	Y					
1325	Taxes Receivable	D	Y	Y			Y		
1329	Allowance for Loss on Taxes Receivable	C	Y	Y			Y		
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y					
1335	Expenditure Transfers Receivable	D	F	Y					
1340	Interest Receivable	D	Y	Y			Y		
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y		
1350	Loans Receivable	D	Y	Y					
1359	Allowance for Loss on Loans Receivable	C	Y	Y					
1360	Penalties, Fines and Administrative Fees Receivable	D	Y	Y			Y		
1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	C	Y	Y			Y		
1399	Allowance for Subsidy	C	N						
1410	Advances to Others	D	Y	Y					
1450	Prepayments	D	Y	Y					
1511	Operating Materials and Supplies Held for Use	D	N				Y	Y	
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				Y	Y	
1513	Operating Materials and Supplies- Excess, Unserviceable and Obsolete	D	N						
1514	Operating Materials and Supplies Held for Repair	D	N						
1519	Operating Materials and Supplies - Allowance	C	N						
1521	Inventory Purchased for Resale	D	N				Y	Y	
1522	Inventory Held in Reserve for Future Sale	D	N				Y	Y	
1523	Inventory Held for Repair	D	N						
1524	Inventory - Excess, Obsolete and Unserviceable	D	N				Y	Y	
1525	Inventory - Raw Materials	D	N				Y	Y	
1526	Inventory - Work-in-Process	D	N				Y	Y	
1527	Inventory - Finished Goods	D	N				Y	Y	
1529	Inventory - Allowance	C	N						
1531	Seized Monetary Instruments	D	N						
1532	Seized Cash Deposited	D	N						
1541	Forfeited Property Held for Sale	D	N						
1542	Forfeited Property Held for Donation or Use	D	N						
1549	Forfeited Property - Allowance	C	N						
1551	Foreclosed Property	D	N						
1559	Foreclosed Property - Allowance	C	N						

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes						
			Adjusted Trial Balances				NOTES		
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N					Y	Y
1569	Commodities - Allowance	C	N						
1571	Stockpile Materials Held in Reserve	D	N					Y	Y
1572	Stockpile Materials Held for Sale	D	N					Y	Y
1591	Other Related Property	D	N					Y	Y
1599	Other Related Property - Allowance	C	N						
1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	F	Y					
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	F	Y					
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y					
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	F	Y					
1618	Market Adjustment - Investments	D	Y	Y					
1620	Investments in Securities Other Than Public Debt Securities	D	Y	Y					
1621	Discount on Securities Other Than Public Debt Securities	C	Y	Y					
1622	Premium on Securities Other Than Public Debt Securities	D	Y	Y					
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	D	Y	Y					
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	F	Y					
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	C	F	Y					
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	F	Y					
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y					
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y					
1690	Other Investments	D	Y	Y					
1711	Land and Land Rights	D	N					Y	Y
1712	Improvements to Land	D	N					Y	Y
1719	Accumulated Depreciation on Improvements to Land	C	N						
1720	Construction-in-Progress	D	N					Y	Y
1730	Buildings, Improvements and Renovations	D	N					Y	Y
1739	Accumulated Depreciation on Buildings, Improvements and Renovations	C	N						
1740	Other Structures and Facilities	D	N					Y	Y
1749	Accumulated Depreciation on Other Structures and Facilities	C	N						
1750	Equipment	D	N					Y	Y
1759	Accumulated Depreciation on Equipment	C	N						
1810	Assets Under Capital Lease	D	N					Y	Y
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N						

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes						
			Adjusted Trial Balances					NOTES	
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner
1820	Leasehold Improvement	D	N					Y	Y
1829	Accumulated Amortization on Leasehold Improvements	C	N						
1830	Internal-Use Software	D	N					Y	Y
1832	Internal-Use Software in Development	D	N					Y	Y
1839	Accumulated Amortization on Internal-Use Software	C	N						
1840	Other Natural Resources	D	N					Y	Y
1849	Allowance for Depletion	C	N						
1890	Other General Property, Plant and Equipment	D	N					Y	Y
1920	Unrequisitioned Authorized Appropriations	D	F	Y					
1921	Receivable from Appropriations	D	F	Y			Y		
1990	Other Assets	D	Y	Y				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 Financing Account	C	F	Y					
2179	Contra Liability for Subsidy Payable to Financing Account	D	F	Y					
2180	Loan Guarantee Liability	C	N						
2190	Other Accrued Liabilities	C	Y	Y					
2210	Accrued Funded Payroll and Leave	C	N						
2211	Withholdings Payable	C	N						
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y					
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y					
2216	Pension Benefits Due and Payable to Beneficiaries	C	N						
2217	Benefit Premiums Payable to Carriers	C	N						
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N						
2220	Unfunded Leave	C	N						
2225	Unfunded FECA Liability	C	F	Y					
2290	Other Unfunded Employment Related Liability	C	Y	Y					
2310	Advance From Others	C	Y	Y					
2320	Deferred Credits	C	Y	Y					
2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	C	Y	Y					
2510	Principal Payable to Treasury	C	F	Y					
2520	Principal Payable to the Federal Financing Bank	C	F	Y					
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	C	Y	Y					
2540	Participation Certificates	C	Y	Y					
2590	Other Debt	C	Y	Y					
2610	Actuarial Pension Liability	C	N						
2620	Actuarial Health Insurance Liability	C	N						

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes						NOTES	
			Adjusted Trial Balances							
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner	
2630	Actuarial Life Insurance Liability	C	N							
2650	Actuarial FECA Liability	C	N							
2690	Other Actuarial Liabilities	C	N							
2910	Prior Liens Outstanding on Acquired Collateral	C	N							
2920	Contingent Liabilities	C	Y	Y						
2940	Capital Lease Liability	C	Y	Y						
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y						
2960	Accounts Payable From Canceled Appropriations	C	Y	Y						
2970	Resources Payable to Treasury	C	F	Y			Y			
2980	Custodial Liability	C	Y	Y			S			
2990	Other Liabilities	C	Y	Y						
2995	Estimated Cleanup Cost Liability	C	Y	Y						
3100	Unexpended Appropriations - Cumulative	C								
3101	Unexpended Appropriations - Appropriations Received	C								
3102	Unexpended Appropriations - Transfers-In	C								
3103	Unexpended Appropriations - Transfers-Out	D								
3106	Unexpended Appropriations - Adjustments	C								
3107	Unexpended Appropriations - Used	D								
3109	Unexpended Appropriations - "Prior-Period Adjustments"	C								
3310	Cumulative Results of Operations	C								
5100	Revenue from Goods Sold	C	Y	Y	X	Y				
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y				
5200	Revenue from Services Provided	C	Y	Y	X	Y				
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y				
5310	Interest Revenue	C	Y	Y	Y	Y	Y			
5319	Contra Revenue for Interest	D	Y	Y	Y	Y	Y			
5320	Penalties, Fines and Administrative Fees Revenue	C	Y	Y	Y	Y	Y			
5329	Contra Revenue for Penalties, Fines and Administrative Fees	D	Y	Y	Y	Y	Y			
5400	Benefit Program Revenue	C	Y	Y	Y	Y				
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y				
5500	Insurance and Guarantee Premium Revenue	C	Y	Y	X	Y				
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	Y	Y	X	Y				
5600	Donated Revenue - Financial Resources	C	N		T					
5609	Contra Revenue for Donations - Financial Resources	D	N		T					
5610	Donated Revenue - Nonfinancial Resources	C	N		T					
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T					
5700	Expended Appropriations	C								
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y						
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y						

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Attributes					NOTES	
No.	USSGL Account Title	Normal Bal. Ind.	Adjusted Trial Balances					Capitalized Acquisitions	Trading Partner
			Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.		
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y					
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y					
5750	Expenditure Financing Sources - Transfers-In	C	F	Y					
5755	Nonexpenditure Financing Sources - Transfers-In	C	F	Y					
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y					
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y					
5780	Imputed Financing Sources	C	F	Y					
5790	Other Financing Sources	C	F	Y					
5799	Adjustment of Appropriations Used	D							
5800	Tax Revenue Collected	C	Y	Y	T		Y		
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y		
5809	Contra Revenue for Taxes	D	Y	Y	T		Y		
5890	Tax Revenue Refunds	D	Y	Y	T		Y		
5900	Other Revenue	C	Y	Y	Y	Y	Y		
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y		
5990	Collections for Others	D	Y	Y	Y	Y	S		
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S		
6100	Operating Expenses/Program Cost	D	Y	Y		Y			
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y			
6199	Adjustment to Subsidy Expense	C	N			Y			
6310	Interest Expenses on Borrowing from Treasury	D	F	Y		Y			
6320	Interest Expenses on Securities	D	Y	Y		Y			
6330	Other Interest Expenses	D	Y	Y		Y	Y		
6400	Benefit Expense	D	Y	Y		Y			
6500	Cost of Goods Sold	D	N			Y			
6600	Applied Overhead	C	N			Y			
6610	Cost Capitalization Offset	C	N			Y			
6710	Depreciation, Amortization and Depletion	D	N			Y			
6720	Bad Debt Expense	D	Y	Y		Y			
6730	Imputed Costs	D	F	Y		Y			
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y			
6800	Future Funded Expenses	D	Y	Y		Y			
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y			
6900	Nonproduction Costs	D	Y	Y		Y			
7110	Gains on Disposition of Assets	C	Y	Y	Y	Y			
7180	Unrealized Gains - Investments	C	Y	Y	Y	Y			
7190	Other Gains	C	Y	Y	Y	Y			
7210	Losses on Disposition of Assets	D	Y	Y	Y	Y			
7280	Unrealized Losses - Investments	D	Y	Y	Y	Y			
7290	Other Losses	D	Y	Y	Y	Y			
7300	Extraordinary Items	C	Y	Y		Y			
7400	Prior-Period Adjustments	C	Y	Y					
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y			
7600	Changes in Actuarial Liability	D	N			Y			

Fiscal 2002 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

<u>ADDITIONAL INFORMATION:</u>		
1/ For a description of USSGL attributes, see the "FACTS I USSGL Attribute Definitions" in this section.		
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with "F" Federal/NonFederal attributes. See Note 5 for valid attribute values/domain.		
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.		
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL Account will be automatically provided by FACTS I.		
5/ Attribute values/domains are listed below:		
<u>Attribute</u>	<u>Domain</u>	<u>Domain Description</u>
Budget Subfunction	nnn	Three-digit budget functional classification Subfunction
Capitalized Acquisition	F	Federal
	N	NonFederal
Custodial/Noncustodial	S	Custodial
	A	Noncustodial
Debit/Credit	C	Credit
	D	Debit
Exchange/Nonexchange	X	Exchange Revenue
	T	Nonexchange Revenue
Federal/NonFederal	F	Federal
	N	NonFederal
Trading Partner	nn	Two-digit Treasury Department Code, required with Federal attribute

Attributes Used on the Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agency financial systems (e.g., USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury Appropriation/Fund Symbols collected in FACTS II, which are published in the Treasury Annual Report – Appendix. The data model includes:

- ◆ Entity Relationship Diagram
- ◆ Entity Definition Report
- ◆ Attribute Definition Report
- ◆ FACTS II USSGL Accounts and Attributes Crosswalk

Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes Budget Formulation Accounts, Treasury Appropriation/Fund Symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report Appendix, and (2) detailed data captured in agency financial systems and summaries of these data presented in OMB and Treasury publications.

Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

Attribute Definition Report

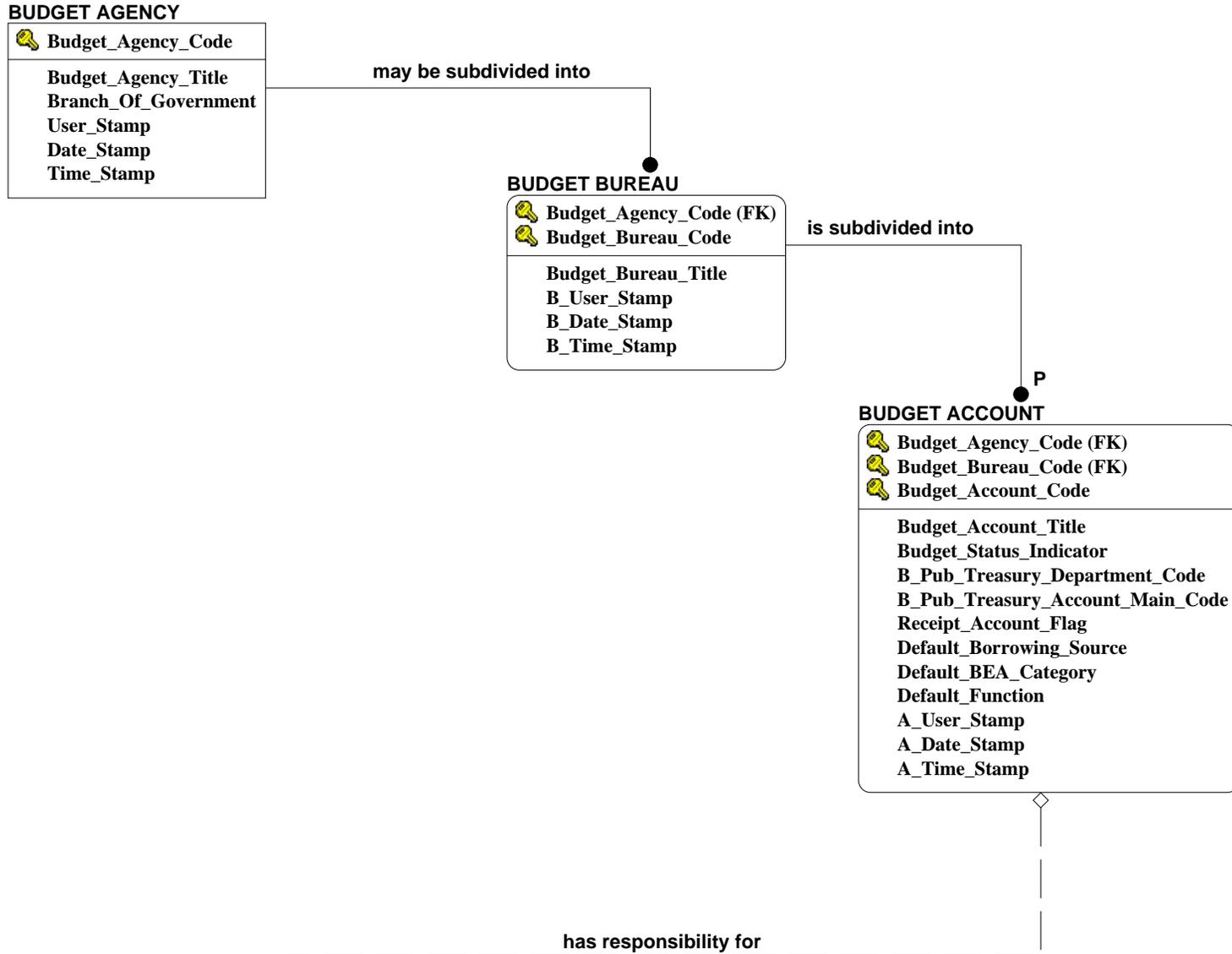
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

FACTS II USSGL Accounts and Attributes Crosswalk

The USSGL account and related attribute tables for fiscal 2002 shows USSGL accounts, account titles and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. The table also shows related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values.

Space	This attribute is not reported in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the “USSGL Attribute Definitions” in this section.
Other	In some cases, attributes are filled in with a value other than Y or space. For example, Begin_End often appears with an E (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, log onto FACTS II website www.fms.treas.gov/ussgl/factsii.



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

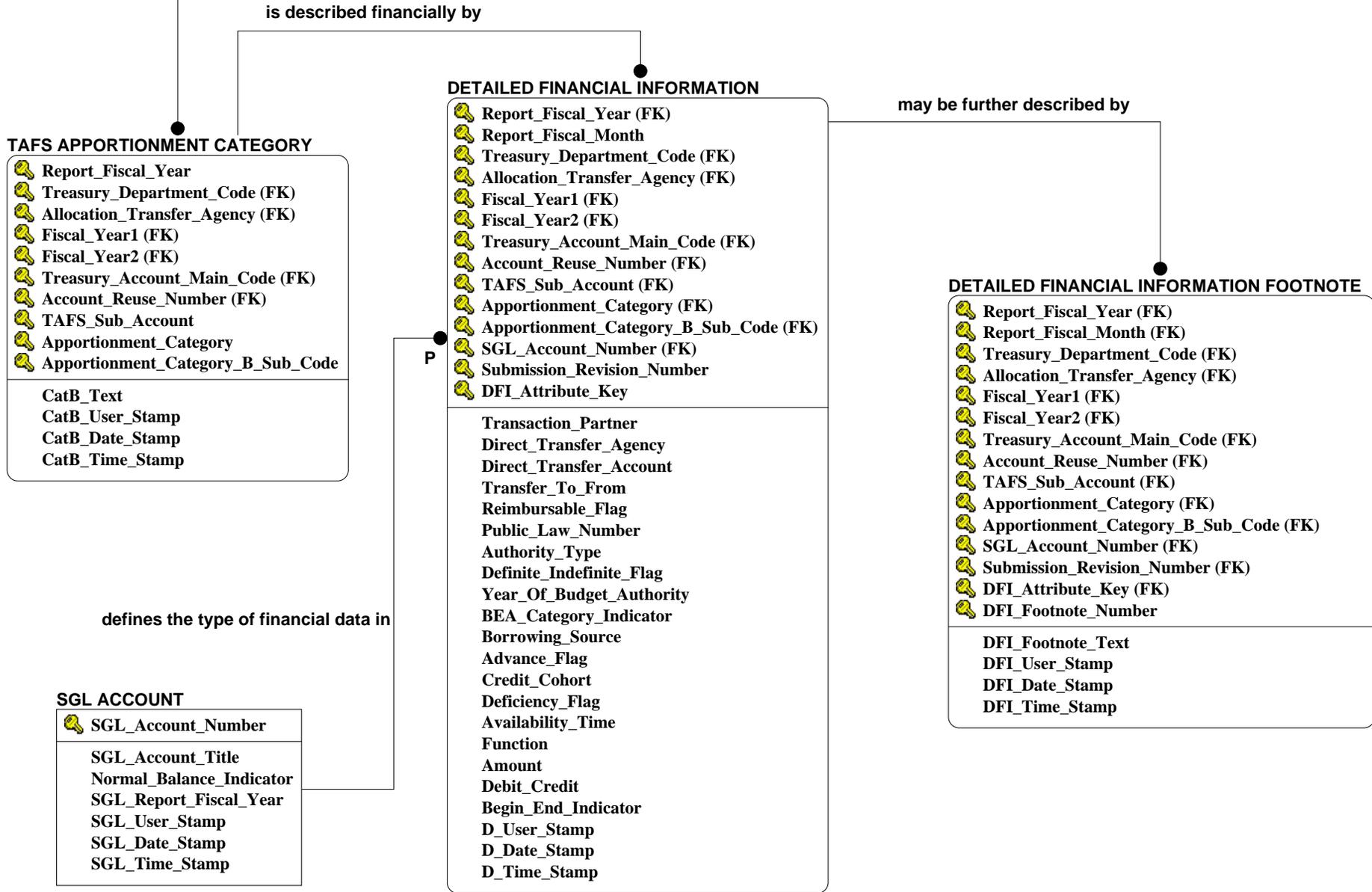
is fiscally divided into

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
- TAFS_Status
- TAFS_User_Stamp
- TAFS_Date_Stamp
- TAFS_Time_Stamp

is categorized by



ENTITY DEFINITIONS

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.

ENTITY DEFINITIONS

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 Bureau 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.

ENTITY DEFINITIONS

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.

ENTITY DEFINITIONS

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.

ENTITY DEFINITIONS

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal agencies to incur obligations and make payments out of Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,
Treasury Account Symbol,
Fund Account,
Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS APPORTIONMENT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION/FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

ENTITY DEFINITIONS

Entity Name: TAFS APPORTIONMENT CATEGORY

Entity Definition: A TAFS Apportionment Category is used to describe a distribution made by OMB of budgetary resources by calendar quarters, by specific basis other than calendar quarters, or not subject to apportionment.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS APPORTIONMENT CATEGORY is described financially by DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS APPORTIONMENT CATEGORY.

A TREASURY APPROPRIATION/FUND SYMBOL (TAFS) is categorized by at least one TAFS APPORTIONMENT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION/FUND SYMBOL (TAFS).

ENTITY DEFINITIONS

Entity Name: SGL 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 SGL 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.

Synonyms: None

Entity Type: Independent

Business Rules:

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.

ENTITY DEFINITIONS

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting requirements of the FMS-2108 Year End Closing Statement (a primary source for the Treasury Annual report), the SF-133 Report on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior year column the Program and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTES.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS APPORTIONMENT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS APPORTIONMENT CATEGORY.

An USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

ENTITY DEFINITIONS

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.

USSGL ATTRIBUTE DEFINITIONS

BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency or establishment of the U.S. Government. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch L - Legislative Branch J - Judicial Branch	1/A	SF 133, P&F	OMB
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ATTRIBUTE DEFINITIONS

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characters	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

USSGL ATTRIBUTE DEFINITIONS

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and The Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget Formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's budget, based on the terms of the laws. Some presentations in the President's budget distinguish on-budget totals from off-budget totals for budget authority, outlays and receipts. (The Budget System and Concepts and Glossary, of the President's budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	OMB
B_Pub_Treasury_Department_Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_Main_Code	The primary Treasury Account Code printed for each OMB Account in the President's budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	OMB
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

USSGL ATTRIBUTE DEFINITIONS

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Default_BEA_Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary or emergency discretionary.	D - Discretionary M - Mandatory E - Emergency Discretionary	1/A	P&F	OMB
Default_Function	Classification of data according to major purpose served (e.g., income, security or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/A	P&F	OMB
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/D D	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ATTRIBUTE DEFINITIONS

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characters	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

USSGL ATTRIBUTE DEFINITIONS

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra-governmental Revolving or Management Fund, 7 - Trust (non-revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's budget. Each budget formulation account published in the President's budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	OMB
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

USSGL ATTRIBUTE DEFINITIONS

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characters	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

USSGL ATTRIBUTE DEFINITIONS

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear and no-year periods of obligational authority. Derived on Fiscal Year 1 and Fiscal Year 2.	A - Annual M - Multi-year X - No year	1/A	SF 133	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

USSGL ATTRIBUTE DEFINITIONS

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
Expiration_Flag	For unexpired annual and multiyear TAFS indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001.	Y - Yes N - No	1/A	P&F	System
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; and, Canceled means the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ATTRIBUTE DEFINITIONS

TAFS APPORTIONMENT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

USSGL ATTRIBUTE DEFINITIONS

TAFS APPORTIONMENT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular A-34).	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133	Agency
Apportionment_Category_B_Sub_Code	The code for each subdivision of a category B apportionment.	N/A	4/A	SF 133	Agency
CatB_Text	The text description associated with detailed financial information that has been provided a Category B apportionment.	N/A	25/A	SF 133	Agency
CatB_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
CatB_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
CatB_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ATTRIBUTE DEFINITIONS

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular A-34)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Apportionment_Category_B_Sub_Code	The code for each subdivision of a category B apportionment.	N/A	4/A	SF 133	Agency
USSGL_Account_Number	A unique code that represents a Standard General Ledger account. A USSGL account is used to record, classify and report accounting events in a uniform manner governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury and (3) integrates proprietary and budgetary accounting (GAO Glossary).	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	The 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	FACTS II

USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Transaction_Partner attribute of “F.”	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Account	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Transaction_Partner attribute of “F.”	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. Used in conjunction with Transaction_Partner attribute of “F.”	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554 th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will be determined where the USSGL account information is crosswalked.	N/A	7/A	SF 133, FMS 2108	Agency

USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Authority_Type	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections L – Proceeds of Loan Asset Sales With Recourse	1/A	SF 133, FMS 2108, P&F	Agency
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	P&F, FMS 2108	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary or emergency discretionary.	D – Discretionary M – Mandatory E – Emergency Discretionary	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency

USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characters	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 or fund is deficient and requires an appropriation or future offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1A	P&F	System
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, will be available in a subsequent period or is unavailable.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular A-34).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Apportionment_Category_B_Sub_Code	The code for each subdivision of a category B apportionment.	N/A	4/A	SF 133	Agency
SGL_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	FACTS II

USSGL ATTRIBUTE DEFINITIONS

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
DFI_Footernote_Number	A sequence number used to distinguish different footernotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footernote_Text	Footernote (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 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Def. Indef	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func- tion	TAFS Status ²	Trans. To/From ²	Def. ² Flag
1010	Fund Balance with Treasury	D	Y	E																U/E		
1120	Imprest Funds	D	Y	E																U		
1130	Funds Held by the Public	D	Y	E																U/E		
1195	Other Monetary Assets	D	Y	E																U/E		
1330	Receivable for Transfers of Currently Invested Balances	D	Y	E																U/E		
1610	Investments in U. S. Treasury Securities Issued by Public Debt	D	Y	B																U		
1610	Investments in U.S. Treasury Securities Issued by Public Debt	D	Y	E																U		
1611	Discount on U.S. Treasury Securities Issued by Public Debt	C	Y	E																U		
1612	Premium on U.S. Treasury Securities Issued by Public Debt	D	Y	E																U		
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	D	Y	E																U		
1620	Investments in Securities Other than Public Debt Securities	D	Y	B																U		
1620	Investments in Securities Other than Public Debt Securities	D	Y	E																U		
1621	Discount on Securities Other than Public Debt Securities	C	Y	E																U		
1622	Premium on Securities Other than Public Debt Securities	D	Y	E																U		
1623	Amortization of Premium and Discount on Securities Other than Public Debt Securities	D	Y	E																U		
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	Y	B																U		
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	D	Y	E																U		
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	C	Y	E																U		
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E																U		
2150	Payable for Transfers of Currently Invested Balances	C	Y	E																U/E		
4032	Anticipated Contract Authority	D	Y	E			Y													U		
4034	Anticipated Adjustments to Contract Authority	C	Y	E																U		
4042	Estimated Borrowing Authority	D	Y	E			Y													U		
4044	Anticipated Reductions to Borrowing Authority	C	Y	E																U		
4047	Anticipated Transfers to Treasury	C	Y	E																U		
4060	Anticipated Collections from Non-Federal Sources	D	Y	E																U		

Fiscal 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Def. Indef	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func- tion	TAFS Status ²	Trans. To/From ²	Def. ² Flag
4070	Anticipated Collections from Federal Sources	D	Y	E																U		
4111	Debt Liquidation Appropriations	D	Y	E	Y	Y	Y						Y							U		
4112	Deficiency Appropriations	D	Y	E			Y						Y							U		
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y	Y	Y						Y							U		
4115	Loan Subsidy Appropriation - Definite - Current	D	Y	E	Y		Y						Y							U		
4116	Entitlement Loan Subsidy Appropriation - Indefinite	D	Y	E	Y		Y						Y							U		
4117	Loan Administrative Expense Appropriation - Definite - Current	D	Y	E	Y		Y						Y							U		
4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	D	Y	E			Y						Y							U		
4119	Other Appropriations Realized	D	Y	E	Y	Y	Y						Y				Y			U		
4120	Appropriations Anticipated - Indefinite	D	Y	E			Y						Y							U		
4121	Loan Subsidy Appropriation - Indefinite - Current	D	Y	E	Y		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						Y							U/E		
4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E		Y	Y						Y							U/E		
4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	B		Y							Y							U/E		
4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	E		Y							Y							U/E		
4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E		Y	Y						Y							U/E		
4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	C	Y	E		Y	Y						Y							U/E		
4131	Current-Year Contract Authority Realized - Definite	D	Y	E			Y						Y							U		
4132	Current-Year Contract Authority Realized - Indefinite	D	Y	E			Y						Y							U		
4133	Actual Adjustments to Contract Authority	C	Y	E		Y							Y							U/E		
4135	Contract Authority Liquidated	C	Y	E	Y	Y	Y						Y							U/E		
4136	Contract Authority to be Liquidated by Trust Funds	C	Y	B		Y							Y							U/E		

Fiscal 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Def. Indef	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir. Trans. Agency	Dir. Trans. Account	Adv. Flag	Func- tion	TAFS Status ²	Trans. To/From ²	Def. ² Flag
4136	Contract Authority to be Liquidated by Trust Funds	C	Y	E		Y							Y							U/E		
4137	Transfers of Contract Authority	D	Y	B		Y	Y						Y		Y	Y				U/E	Y	
4137	Transfers of Contract Authority	D	Y	E		Y	Y						Y		Y	Y				U/E	Y	
4138	Appropriation to Liquidate Contract Authority	D	Y	E		Y	Y						Y							U/E		
4139	Contract Authority Carried Forward	D	Y	B		Y														U/E		
4139	Contract Authority Carried Forward	D	Y	E		Y														U/E		
4141	Current-Year Borrowing Authority Realized - Definite	D	Y	E			Y					Y	Y							U		
4142	Current-Year Borrowing Authority Realized - Indefinite	D	Y	E			Y					Y	Y							U		
4143	Actual Reductions to Borrowing Authority	C	Y	E		Y						Y	Y							U/E		
4145	Borrowing Authority Converted to Cash	C	Y	E		Y						Y								U/E		
4146	Actual Repayments of Debt, Current Year Authority	C	Y	E	Y								Y		Y	Y				U/E	T	
4147	Actual Repayments of Debt, Prior Year Balances	C	Y	E	Y								Y		Y	Y				U/E	T	
4148	Resources Realized from Borrowing Authority	D	Y	E		Y														U/E		
4149	Borrowing Authority Carried Forward	D	Y	B		Y						Y								U/E		
4149	Borrowing Authority Carried Forward	D	Y	E		Y						Y								U/E		
4150	Reappropriations	D	Y	E		Y	Y						Y							U		
4151	Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority	C	Y	E	Y								Y		Y	Y				U/E	T	
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior Year Balances	C	Y	E	Y								Y		Y	Y				U/E	T	
4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	D	Y	E			Y						Y							U		
4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	D	Y	E			Y						Y							U		
4160	Anticipated Transfers - Current-Year Authority	D	Y	E			Y													U		
4165	Allocations of Authority - Anticipated from Invested Balances	D	Y	E			Y													U		
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	Y	B			Y						Y		Y	Y				U/E	Y	
4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	Y	E			Y						Y		Y	Y				U/E	Y	
4167	Allocations of Realized Authority - Transferred from Invested Balances	D	Y	E			Y						Y		Y	Y				U/E	Y	
4170	Transfers - Current-Year Authority	D	Y	E	Y		Y						Y		Y	Y				U	Y	

Fiscal 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																		
No.	Title		Debit Credit	Begin End ²	Auth. Type	Def. Indef	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Function	TAFS Status ²	Trans. To/From ²
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	Y	
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E															U		
4190	Transfers - Prior-Year Balances	D	Y	E											Y	Y			U	Y	
4195	Transfer of Obligated Balances	D	Y	E															U/E		
4201	Total Actual Resources - Collected	D	Y	B															U/E		
4201	Total Actual Resources - Collected	D	Y	E															U/E		
4210	Anticipated Reimbursements and Other Income	D	Y	E															U		
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E															U		
4221	Unfilled Customer Orders Without Advance	D	Y	B							Y		Y						U/E		
4221	Unfilled Customer Orders Without Advance	D	Y	E							Y		Y						U/E		
4222	Unfilled Customer Orders With Advance	D	Y	B							Y		Y						U/E		
4222	Unfilled Customer Orders With Advance	D	Y	E							Y		Y						U/E		
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B									Y						U/E		
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E									Y						U/E		
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B							Y		Y						U/E		
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E							Y		Y						U/E		
4252	Reimbursements and Other Income Earned - Collected	D	Y	E							Y		Y						U/E		
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E									Y						U/E		
4260	Actual Collections of "governmental-type" Fees	D	Y	E									Y						U/E		
4261	Actual Collections of Business-Type Fees	D	Y	E									Y						U/E		
4262	Actual Collection of Loan Principal	D	Y	E									Y						U/E		
4263	Actual Collection of Loan Interest	D	Y	E									Y						U/E		
4264	Actual Collection of Rent	D	Y	E									Y						U/E		
4265	Actual Collections from Sale of Foreclosed Property	D	Y	E									Y						U/E		
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 - Definite - Current	D	Y	E									Y						U/E		

Fiscal 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Def. Indef	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func- tion	TAFS Status ²	Trans. To/From ²	Def. ² Flag
4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	D	Y	E									Y							U/E		
4273	Interest Collected from Treasury	D	Y	E									Y							U/E		
4274	Actual Program Fund Subsidy Collected - Indefinite - Current	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 - Definite - Current	D	Y	B									Y							U/E		
4281	Actual Program Fund Subsidy Receivable - Definite - Current	D	Y	E									Y							U/E		
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	D	Y	B									Y							U/E		
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	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		
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	D	Y	B									Y							U/E		
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	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		
4391	Adjustments to Indefinite No-Year Authority	C	Y	E			Y						Y							U		
4392	Rescissions - Current-Year	C	Y	E	Y		Y					Y	Y							U		
4393	Rescissions - Prior-Year	C	Y	E	Y		Y						Y							U		
4394	Receipts Not Available for Obligation Upon Collection	C	Y	B		Y	Y						Y							U		
4394	Receipts Not Available for Obligation Upon Collection	C	Y	E		Y	Y						Y							U		
4395	Authority Unavailable Pursuant to Public Law - Temporary	C	Y	E	Y		Y						Y							U		
4396	Authority Permanently not Available 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		

Fiscal 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Def. Indef	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func- tion	TAFS Status ²	Trans. To/From ²	Def. ² Flag
4398	Offsetting Collections Temporarily Precluded from Obligation	C	Y	B			Y						Y							U		
4398	Offsetting Collections Temporarily Precluded from Obligation	C	Y	E			Y						Y							U		
4420	Unapportioned Authority - Pending Rescission	C	Y	E																U		
4430	Unapportioned Authority - OMB Deferral	C	Y	E																U		
4450	Unapportioned Authority	C	Y	E																U		
4450	Unapportioned Authority	C	Y	E																U		Y
4510	Apportionments	C	Y	E						Y										U		Y
4590	Apportionments Unavailable - Anticipated Resources	C	Y	E																U		
4610	Allotments - Realized Resources	C	Y	E																U		Y
4620	Unobligated Funds Not Subject to Apportionment	C	Y	B																U		
4620	Unobligated Funds Not Subject to Apportionment	C	Y	E																U		Y
4630	Funds Not Available for Commitment/Obligation	C	Y	E																U		Y
4650	Allotments - Expired Authority	C	Y	B																U		
4650	Allotments - Expired Authority	C	Y	E																U		
4700	Commitments	C	Y	E																U		Y
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B				Y	Y	Y										U/E		
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E				Y	Y	Y										U/E		
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B				Y	Y	Y			Y	Y						U/E		
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E				Y	Y	Y			Y	Y						U/E		
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E											Y	Y				U/E	Y	
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E											Y	Y				U/E	Y	
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries	D	Y	E																U/E		
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		

Fiscal 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT		FACTS II Norm Bal. ²	USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title		Debit Credit	Begin End ²	Auth. Type	Def. Indef	Public Law	Apport. Cat.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	Borrow Source	BEA Cat.	Year of BA	Dir.Trans. Agency	Dir. Trans. Account	Adv. Flag	Func- tion	TAFS Status ²	Trans. To/From ²	Def. ² Flag
4901	Delivered Orders - Obligations, Unpaid	C	Y	E				Y	Y	Y										U/E		
4902	Delivered Orders - Obligations, Paid	C	Y	E				Y	Y	Y			Y	Y						U/E		
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E											Y	Y				U/E	Y	
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders-- Obligations, Recoveries	D	Y	E																U/E		
4972	Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected	D	Y	E									Y							U/E		
4981	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid	C	Y	E				Y	Y	Y										U/E		
4982	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid	C	Y	E				Y	Y	Y			Y	Y						U/E		

USSGL Account Attributes Required for FACTS II FY 2002 Reporting of Detailed Financial Information

ADDITIONAL INFORMATION:

- 1/ For a description of USSGL attributes, see the "USSGL Attribute Definitions - Detailed Financial Information" in this section.
- 2/ These attributes are supplied by FACTS II.

U.S. Government Standard General Ledger

SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2001 and 2002. 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.

Note that the GOALS format for crosswalks to SF 133: Report on Budget Execution and Budgetary Resources and FMS 2108: Yearend Closing Statement are no longer provided because all agencies are required to report through FACTS II by the final quarter of fiscal 2000.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fiscal 2001 Reporting:	<u>Page Number</u>
➤ SF 133: Report on Budget Execution and Budgetary Resources	V 3 - 16
➤ FMS 2108: Yearend Closing Statement	V 17 - 24
➤ OMB Form and Content Statements*	
• Balance Sheet.....	V 25 - 34
• Statement of Net Cost	V 35 - 38
• Statement of Changes in Net Position.....	V 39 - 40
• Statement of Budgetary Resources.....	V 41 - 52
• Statement of Financing	V 53 - 66
• Statement of Custodial Activity.....	V 67 - 68
Fiscal 2002 Reporting:	
➤ SF 133: Report on Budget Execution and Budgetary Resources	V 69 - 84
➤ FMS 2108: Yearend Closing Statement	V 85 - 92
➤ OMB Form and Content Statements	
• Balance Sheet.....	V 93 - 104
• Statement of Net Cost	V 105 - 108
• Statement of Changes in Net Position.....	V 109 - 112

- Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V 69 - 84)
- Statement of Financing V 113 - 126
- Statement of Custodial Activity..... V 127 - 130

- Budget Program and Financing Schedule (Fiscal 2001)..... V 131 - 153

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
BUDGETARY RESOURCES														
1 Budget Authority														
1A Appropriation														
1A	4111	Debt Liquidation Appropriations		E			###-###						U	
1A	4112	Deficiency Appropriations		E			###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		E			###-###						U	
1A	4115	Loan Subsidy Appropriation - Definite - Current		E			###-###						U	
1A	4116	Entitlement Loan Subsidy Appropriation - Indefinite		E			###-###						U	
1A	4117	Loan Administrative Expense Appropriation - Definite - Current		E			###-###						U	
1A	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent		E			###-###						U	
1A	4119	Other Appropriations Realized		E		A/C/S	###-###						U	
1A	4121	Loan Subsidy Appropriation - Indefinite - Current		E			###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		E			###-###						U	
1A	4138	Resources Realized from Contract Authority		E			###-###						U	
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 Collections Previously Precluded from Obligation		E			###-###						U	
1A	4391	Adjustments to Indefinite No-Year Authority	D	E			###-###						U	
1A	4394	Receipts Not Available for Obligation Upon Collection		E			###-###						U	3
1A	4394	Receipts Not Available for Obligation Upon Collection		B			###-###						U	3
1B Borrowing Authority														
1B	4042	Estimated Borrowing Authority - Indefinite		E									U	5
1B	4141	Current-Year Borrowing Authority Realized - Definite		E			###-###						U	
1B	4142	Current-Year Borrowing Authority Realized - Indefinite		E			###-###						U	
1C Contract Authority														
1C	4032	Anticipated Contract Authority		E									U	5
1C	4131	Current-Year Contract Authority Realized - Definite		E			###-###						U	
1C	4132	Current-Year Contract Authority Realized - Indefinite		E			###-###						U	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
1D Net Transfers (+ or -)														
1D	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred		E			###-###						U/E	3
1D	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred		B			###-###						U/E	3
1D	4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred		E			###-###						U/E	
1D	4170	Transfers - Current-Year Authority		E			###-###						U	
1D	4175	Allocation Transfers of Current-Year Authority		E			###-###						U	
1E Other														
1E	4120	Appropriations Anticipated - Indefinite		E			###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		E			###-###						U	5
1E	4165	Treasury-Managed Trust Fund Distributions of Authority - Anticipated		E			###-###						U	5
2 Unobligated Balance														
2A Brought Forward, October 1														4
2A	4139	Contract Authority Carried Forward		B									U/E	
2A	4149	Borrowing Authority Carried Forward		B									U/E	
2A	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred		B									U	
2A	4201	Total Actual Resources - Collected		B									U/E	
2A	4221	Unfilled Customer Orders Without Advance		B								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								E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	
2A	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	
2A	4283	Interest Receivable from Treasury		B									U/E	
2A	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B									U/E	
2A	4285	Receivable from the Liquidating Fund		B									U/E	
2A	4286	Receivable from the Financing Fund		B									U/E	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Add. Info.
2A	4287	Other Federal Receivables		B									U/E	
2A	4394	Receipts Not Available for Obligation Upon Collection		B									U	
2A	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B									U	
2A	4398	Offsetting Collections Temporarily Precluded from Obligation		B									U	
2A	4801	Unexpended Obligations - Unpaid		B									U/E	
2A	4802	Unexpended Obligations - Prepaid/Advanced		B									U/E	
2A	4901	Expended Authority - Unpaid		B									U/E	
2B Net Transfers, Balances, Actual (+ or -)														
2B	4176	Allocation Transfer - Prior-Year Balances		E									U/E	
2B	4190	Transfers - Prior-Year Balances		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	4252	Reimbursements and Other Income Earned - Collected		E									U/E	
3A1	4261	Actual Collection of Fees		E									U/E	
3A1	4262	Actual Collection of Loan Principal		E									U/E	
3A1	4263	Actual Collection of Loan Interest		E									U/E	
3A1	4264	Actual Collection of Rent		E									U/E	
3A1	4265	Actual Collections from Sale of Foreclosed Property		E									U/E	
3A1	4266	Other Actual Collections - Non-Federal		E	S								U/E	
3A1	4271	Actual Program Fund Subsidy Collected - Definite - Current		E									U/E	
3A1	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E									U/E	
3A1	4273	Interest Collected from Treasury		E									U/E	
3A1	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		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 Unexpended Obligations Refunds Collected		E									U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected		E									U/E	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
3A2 Receivable from Federal Sources														
3A2	4251	Reimbursements and Other Income Earned - Receivable		E								E	U/E	3
3A2	4251	Reimbursements and Other Income Earned - Receivable		B								E	U/E	3
3A2	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E									U/E	3
3A2	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	3
3A2	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E									U/E	3
3A2	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	3
3A2	4283	Interest Receivable from Treasury		E									U/E	3
3A2	4283	Interest Receivable from Treasury		B									U/E	3
3A2	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E									U/E	3
3A2	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B									U/E	3
3A2	4285	Receivable from the Liquidating Fund		E									U/E	3
3A2	4285	Receivable from the Liquidating Fund		B									U/E	3
3A2	4286	Receivable from the Financing Fund		E									U/E	3
3A2	4286	Receivable from the Financing Fund		B									U/E	3
3A2	4287	Other Federal Receivables		E									U/E	3
3A2	4287	Other Federal Receivables		B									U/E	3
3B Change in Unfilled Customer Orders														
3B1 Advance Received														
3B1	4222	Unfilled Customer Orders With Advance		E									U/E	3,6
3B1	4222	Unfilled Customer Orders With Advance		B									U/E	3,6
3B Without Advance from Federal Sources														
3B2	4221	Unfilled Customer Orders Without Advance		E								E	U/E	3,6
3B2	4221	Unfilled Customer Orders Without Advance		B								E	U/E	3,6
3C Anticipated for Rest of Year, Without Advance														
3C	4060	Anticipated Collections from Non-Federal Sources	D	E									U	5
3C	4070	Anticipated Collections from Federal Sources	D	E									U	5
3C	4210	Anticipated Reimbursements and Other Income	D	E									U	5

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
3D Transfers from Trust Funds														
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/E	5
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	3
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	3
4 Recoveries of Prior-Year Obligations														
4A Actual														
4A	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations		E									U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority		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	4395	Authority Unavailable Pursuant to Public Law - Temporary		E			###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E			###-###						U	3
5	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B			###-###						U	3
5	4398	Offsetting Collections Temporarily Precluded from Obligation		E			###-###						U	3
5	4398	Offsetting Collections Temporarily Precluded from Obligation		B			###-###						U	3
6 Permanently not available														
6A Cancellations of Expired and No-Year Accounts (-)														
6A	4350	Canceled Authority		E									U/E	
6B Enacted Rescissions (-)														
6B	4392	Rescissions - Current-Year		E			###-###						U	
6B	4393	Rescissions - Prior-Year		E			###-###						U	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Add. Info.
6C Capital Transfers and Redemption of Debt (-)														
6C	4147	Actual Transfers to Treasury		E									U	
6D Other Authority Withdrawn (-)														
6D	4133	Actual Adjustments to Contract Authority		E									U	
6D	4135	Contract Authority Liquidated		E									U	
6D	4143	Actual Reductions to Borrowing Authority		E									U	
6D	4391	Adjustments to Indefinite No-Year Authority	C	E									U	
6E Pursuant to Public Law (-)														
6E	4396	Authority Permanently Not Available Pursuant to Public Law		E			###-###						U/E	
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 Treasury		E									U	5
7 Total Budgetary Resources														
This line is calculated. Same as sum of amounts shown on lines 1 through 6.														

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USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Add. Info.
STATUS OF BUDGETARY RESOURCES														
8A Obligations Incurred														
8A Direct:														
8A1 Category A														
8A1	4801	Unexpended Obligations - Unpaid		E				A		D			U/E	3
8A1	4801	Unexpended Obligations - Unpaid		B				A		D			U/E	3
8A1	4802	Unexpended Obligations - Prepaid/Advanced		E				A		D			U/E	3
8A1	4802	Unexpended Obligations - Prepaid/Advanced		B				A		D			U/E	3
8A1	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				A		D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				A		D			U/E	
8A1	4901	Expended Authority - Unpaid		E				A		D			U/E	3
8A1	4901	Expended Authority - Unpaid		B				A		D			U/E	3
8A1	4902	Expended Authority - Paid		E				A		D			U/E	
8A1	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				A		D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				A		D			U/E	
8A2 Total, Category B														
8A2	4801	Unexpended Obligations - Unpaid		E				B	####	D			U/E	3
8A2	4801	Unexpended Obligations - Unpaid		B				B	####	D			U/E	3
8A2	4802	Unexpended Obligations - Prepaid/Advanced		E				B	####	D			U/E	3
8A2	4802	Unexpended Obligations - Prepaid/Advanced		B				B	####	D			U/E	3
8A2	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				B	####	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				B	####	D			U/E	
8A2	4901	Expended Authority - Unpaid		E				B	####	D			U/E	3
8A2	4901	Expended Authority - Unpaid		B				B	####	D			U/E	3
8A2	4902	Expended Authority - Paid		E				B	####	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				B	####	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				B	####	D			U/E	
8A3 Exempt from Apportionment														
8A3	4801	Unexpended Obligations - Unpaid		E				C		D			U/E	3
8A3	4801	Unexpended Obligations - Unpaid		B				C		D			U/E	3
8A3	4802	Unexpended Obligations - Prepaid/Advanced		E				C		D			U/E	3
8A3	4802	Unexpended Obligations - Prepaid/Advanced		B				C		D			U/E	3

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Add. Info.
8A3	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				C		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				C		D			U/E	
8A3	4901	Expended Authority - Unpaid		E				C		D			U/E	3
8A3	4901	Expended Authority - Unpaid		B				C		D			U/E	3
8A3	4902	Expended Authority - Paid		E				C		D			U/E	
8A3	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				C		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				C		D			U/E	
8B Reimbursable:														
8B1 Category A														
8B1	4801	Unexpended Obligations - Unpaid		E				A		R			U/E	3
8B1	4801	Unexpended Obligations - Unpaid		B				A		R			U/E	3
8B1	4802	Unexpended Obligations - Prepaid/Advanced		E				A		R			U/E	3
8B1	4802	Unexpended Obligations - Prepaid/Advanced		B				A		R			U/E	3
8B1	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				A		R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				A		R			U/E	
8B1	4901	Expended Authority - Unpaid		E				A		R			U/E	3
8B1	4901	Expended Authority - Unpaid		B				A		R			U/E	3
8B1	4902	Expended Authority - Paid		E				A		R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				A		R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				A		R			U/E	
8B2 Total, Category B														
8B2	4801	Unexpended Obligations - Unpaid		E				B	####	R			U/E	3
8B2	4801	Unexpended Obligations - Unpaid		B				B	####	R			U/E	3
8B2	4802	Unexpended Obligations - Prepaid/Advanced		E				B	####	R			U/E	3
8B2	4802	Unexpended Obligations - Prepaid/Advanced		B				B	####	R			U/E	3
8B2	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				B	####	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				B	####	R			U/E	

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USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Add. Info.
8B2	4901	Expended Authority - Unpaid		E				B	####	R			U/E	
8B2	4901	Expended Authority - Unpaid		B				B	####	R			U/E	
8B2	4902	Expended Authority - Paid		E				B	####	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				B	####	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				B	####	R			U/E	
8B3 Exempt from Apportionment														
8B3	4801	Unexpended Obligations - Unpaid		E				C		R			U/E	3
8B3	4801	Unexpended Obligations - Unpaid		B				C		R			U/E	3
8B3	4802	Unexpended Obligations - Prepaid/Advanced		E				C		R			U/E	3
8B3	4802	Unexpended Obligations - Prepaid/Advanced		B				C		R			U/E	3
8B3	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				C		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				C		R			U/E	
8B3	4901	Expended Authority - Unpaid		E				C		R			U/E	3
8B3	4901	Expended Authority - Unpaid		B				C		R			U/E	3
8B3	4902	Expended Authority - Paid		E				C		R			U/E	
8B3	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				C		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				C		R			U/E	
9 Unobligated Balance														
9A Apportioned:														
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									U	5
9B Exempt from Apportionment														
9B	4620	Unobligated Funds Not Subject to Apportionment		E									U	
9C Other Available														
9C		Used only with prior OMB approval												

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USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Add. Info.
10 Unobligated Balance Not Available														
10A Apportioned for Subsequent Periods														
10A	4510	Apportionments		E							S		U	
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														
This line is calculated. Same as sum of amounts shown on lines 8 through 10.														

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USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS														
12 Obligated Balance, Net as of October 1														
12	4221	Unfilled Customer Orders Without Advance		B								E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		B								E	U/E	
12	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	
12	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	
12	4283	Interest Receivable from Treasury		B									U/E	
12	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		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	Unexpended Obligations - Unpaid		B									U/E	
12	4901	Expended Authority - Unpaid		B									U/E	
13 Obligated Balance Transferred, Net (+ or -)														
13	4831	Unexpended Obligations, Transferred - Unpaid		E									U/E	
13	4931	Expended Authority, Transferred - Unpaid		E									U/E	

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USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
14 Obligated Balance, Net, End of Period														
14A Accounts Receivable (-)														
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		E								E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E									U/E	
14A	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E									U/E	
14A	4283	Interest Receivable from Treasury		E									U/E	
14A	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		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								E	U/E	6
14C Undelivered orders (+)														
14C	4801	Unexpended Obligations - Unpaid		E									U/E	
14C	4831	Unexpended Obligations, Transferred - Unpaid		E									U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations		E									U/E	
14C	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E									U/E	
14D Accounts Payable (+)														
14D	4901	Expended Authority - Unpaid		E									U/E	
14D	4931	Expended Authority, Transferred-Unpaid		E									U/E	
14D	4971	Downward Adjustments of Prior - Year Unpaid Expended Authority		E									U/E	
14D	4981	Upward Adjustments of Prior - Year Unpaid Expended Authority		E									U/E	

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USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
15 Outlays														
15A Disbursements (+)														
15A	4802	Unexpended Obligations - Prepaid/Advanced		E									U/E	3
15A	4802	Unexpended Obligations - Prepaid/Advanced		B									U/E	3
15A	4882	Upward Adjustments of Prior - Year Prepaid/Advanced Unexpended Obligations		E									U/E	
15A	4902	Expended Authority - Paid		E									U/E	
15A	4982	Upward Adjustments of Prior - Year Paid Expended Authority		E									U/E	
15B Collections (-)														
15B	4222	Unfilled Customer Orders With Advance		E									U/E	3,6
15B	4222	Unfilled Customer Orders With Advance		B									U/E	3,6
15B	4252	Reimbursements and Other Income Earned - Collected		E									U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									U/E	
15B	4261	Actual Collection of Fees		E									U/E	
15B	4262	Actual Collection of Loan Principal		E									U/E	
15B	4263	Actual Collection of Loan Interest		E									U/E	
15B	4264	Actual Collection of Rent		E									U/E	
15B	4265	Actual Collections from Sale of Foreclosed Property		E									U/E	
15B	4266	Other Actual Collections - NonFederal		E									U/E	
15B	4271	Actual Program Fund Subsidy Collected - Definite - Current		E									U/E	
15B	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E									U/E	
15B	4273	Interest Collected from Treasury		E									U/E	
15B	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		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 Unexpended Obligations Refunds Collected		E									U/E	
15B	4972	Downward Adjustments of Prior - Year Paid Expended Authority Refunds Collected		E									U/E	

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ADDITIONAL INFORMATION:

- 1/ For an explanation of FACTS II attributes, refer to the attachment fiscal 2001 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ FACTS II supplied attribute.
- 3/ When an SF 133 line number uses 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.
- 4/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650 and 4620.
- 5/ Zero for yearend preclosing trial balance.
- 6/ For yearend reporting of expiring Treasury Appropriation Fund Symbol (TAFS) accounts, obligations incurred must equal unfilled customer orders.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
For all Unexpended Balances:									
1		Treasury Appropriation/Fund Symbol							
2		Treasury Supplied							
3		N/A							
4		4350	Canceled Authority	E					
4		4391	Adjustments to Indefinite No-Year Authority	E	I				
5		1010	Fund Balance With Treasury	E					
For Appropriation/Fund Symbols with Unrealized Discounts:									
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E				F	2
6	911	1621	Discount on Securities Other Than Public Debt Securities	E				F	2,3
For Appropriation/Fund Symbols with Imprest Funds:									
6	921	1120	Imprest Funds	E					2
6	921	1130	Funds Held by the Public	E					2
For Appropriation/Fund Symbols with Unamortized Discounts or Premiums:									
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1621	Discount on Securities Other Than Public Debt Securities	E				F	2,3,4
6	931	1622	Premium on Securities Other Than Public Debt Securities	E				F	2,4
6	931	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E				F	2,4
For Appropriation/Fund Symbols with Investments in Treasury Securities:									
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E				F	2
For Appropriation/Fund Symbols with Investments in Agency Securities:									
6	972	1620	Investments in Securities Other Than Public Debt Securities	E				F	2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3	951	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	T		2
3	962	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	P		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D	B	T		2
3	962	4143	Actual Reductions to Borrowing Authority	E	D	B	P		2
3	951	4392	Rescissions - Current-Year	E	D	B	T		2
3	962	4392	Rescissions - Current-Year	E	D	B	P		2
3	951	4393	Rescissions - Prior-Year	E	D	B	T		2
3	962	4393	Rescissions - Prior-Year	E	D	B	P		2
4	951	4145	Borrowing Authority Converted to Cash	E	D	B	T		2
4	962	4145	Borrowing Authority Converted to Cash	E	D	B	P		2
5		N/A							
CALC (2 +/- 3 - 4) Also Equals:									
6	951	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	T		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	D	B	T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	D	B	P		2
6	951	4145	Borrowing Authority Converted to Cash	E	D	B	T		2
6	962	4145	Borrowing Authority Converted to Cash	E	D	B	P		2
6	951	4149	Borrowing Authority Carried Forward	B	D	B	T		2
6	962	4149	Borrowing Authority Carried Forward	B	D	B	P		2
6	951	4392	Rescissions - Current-Year	E	D	B	T		2
6	962	4392	Rescissions - Current-Year	E	D	B	P		2
6	951	4393	Rescissions - Prior-Year	E	D	B	T		2
6	962	4393	Rescissions - Prior-Year	E	D	B	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E	I	B	T		2
3	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E	I	B	P		2
4	951	4145	Borrowing Authority Converted to Cash	E	I	B	T		2
4	962	4145	Borrowing Authority Converted to Cash	E	I	B	P		2
5	951	4143	Actual Reductions to Borrowing Authority	E	I	B	T		2
5	962	4143	Actual Reductions to Borrowing Authority	E	I	B	P		2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E	I	B	T		2
6	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E	I	B	P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	I	B	T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	I	B	P		2
6	951	4145	Borrowing Authority Converted to Cash	E	I	B	T		2
6	962	4145	Borrowing Authority Converted to Cash	E	I	B	P		2
6	951	4149	Borrowing Authority Carried Forward	B	I	B	T		2
6	962	4149	Borrowing Authority Carried Forward	B	I	B	P		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3	941	4131	Current-Year Contract Authority Realized - Definite	E	D	C			2
4	941	4135	Contract Authority Liquidated	E	D	C			2
5	941	4133	Actual Adjustments to Contract Authority	E	D	C			2
5	941	4392	Rescissions - Current-Year	E	D	C			2
5	941	4393	Rescissions - Prior-Year	E	D	C			2
CALC (2 + 3 - 4 +/- 5) Also Equals:									
6	941	4131	Current-Year Contract Authority Realized - Definite	E	D	C			2
6	941	4133	Actual Adjustments to Contract Authority	E	D	C			2
6	941	4135	Contract Authority Liquidated	E	D	C			2
6	941	4139	Contract Authority Carried Forward	B	D	C			2
6	941	4392	Rescissions - Current-Year	E	D	C			2
6	941	4393	Rescissions - Prior-Year	E	D	C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3	941	4132	Current-Year Contract Authority Realized - Indefinite	E	I	C			2
4	941	4135	Contract Authority Liquidated	E	I	C			2
5	941	4133	Actual Adjustments to Contract Authority	E	I	C			2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	941	4132	Current-Year Contract Authority Realized - Indefinite	E	I	C			2
6	941	4133	Actual Adjustments to Contract Authority	E	I	C			2
6	941	4135	Contract Authority Liquidated	E	I	C			2
6	941	4139	Contract Authority Carried Forward	B	I	C			2

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
For all Treasury Appropriation Fund Symbols:									
7		4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	E		P		F	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E		S		F	
7		4251	Reimbursements and Other Income Earned - Receivable	E		S		E	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	E	D	S		F	
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E	I	S		F	
7		4283	Interest Receivable From Treasury	E		S		F	
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E	I	S		F	
7		4285	Receivable from the Liquidating Fund	E		S		F	
7		4286	Receivable from the Financing Fund	E		S		F	
7		4287	Other Federal Receivables	E		S		F	
8		4221	Unfilled Customer Orders Without Advance	E		S		E	
9		4801	Unexpended Obligations - Unpaid	E					
9		4831	Unexpended Obligations, Transferred - Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
9		4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
10		4901	Expended Authority - Unpaid	E					
10		4931	Expended Authority, Transferred - Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E					
10		4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	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:									
11		4157	Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	E		P			
11		4158	Auth. Made Avail. from Offsetting Collections Balances Prev. Precluded from Obligation	E		S			
11		4394	Receipts Not Available for Obligation Upon Collection	E		P			
11		4397	Receipts and Appropriations Temporarily Precluded from Obligation	E		P			
11		4398	Offsetting Collections Temporarily Precluded from Obligation	E		S			
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 2001 Reporting

ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment fiscal 2001 "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments, and include the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority to Borrow from the Treasury
962	Authority to Borrow from the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have nonFederal investments, FACTS II will report only Federal investments.
- 4/ "Authorization Indicator" (RT7 Indicator) 931 can be used only when authorized by Treasury.

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/ Non</u>	<u>Fed/ NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1A1	Post	E	1010	Fund Balance With Treasury	E	Fed		
1A1	Post	E	1010	Fund Balance With Treasury	O	Fed		
1A2	Post	E	1310	Accounts Receivable	E	Fed		
1A2	Post	E	1310	Accounts Receivable	O	Fed		
1A2	Post	E	1319	Allowance for Loss on Accounts Receivable	E	Fed		
1A2	Post	E	1319	Allowance for Loss on Accounts Receivable	O	Fed		
1A2	Post	E	1320	Employment Benefit Contributions Receivable	E	Fed		
1A2	Post	E	1325	Taxes Receivable	E	Fed		
1A2	Post	E	1329	Allowance for Loss on Taxes Receivable	E	Fed		
1A2	Post	E	1330	Receivable for Transfers of Currently Invested Balances	E	Fed		
1A2	Post	E	1335	Expenditure Transfers Receivable	E	Fed		
1A2	Post	E	1340	Interest Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1340	Interest Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1349	Allowance for Loss on Interest Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A3	Post	E	1340	Interest Receivable	E	Fed		Related to loans receivable
1A3	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to loans receivable
1A3	Post	E	1350	Loans Receivable	E	Fed		
1A3	Post	E	1359	Allowance for Loss on Loans Receivable	E	Fed		
1A3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A4	Post	E	1340	Interest Receivable	E	Fed		Related to investments
1A4	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to investments
1A4	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public	E	Fed		
1A4	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E	Fed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov/NCov</u>	<u>Additional Information Required</u>
1A4	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A4	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A4	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1690	Other Investments	E	Fed		
1A5	Post	E	1410	Advances to Others	E	Fed		
1A5	Post	E	1410	Advances to Others	O	Fed		
1A5	Post	E	1450	Prepayments	E	Fed		
1A5	Post	E	1450	Prepayments	O	Fed		
1A5	Post	E	1920	Unrequisitioned Authorized Appropriations	E	Fed		
1A5	Post	E	1921	Receivable from Appropriations	E	Fed		Do not use without permission from Treasury/OMB.
1A5	Post	E	1990	Other Assets	E	Fed		
1A5	Post	E	1990	Other Assets	O	Fed		
1A6			CALC	(1A1..1A5)				
1B1	Post	E	1110	Undeposited Collections	E	NFed		
1B1	Post	E	1110	Undeposited Collections	O	NFed		
1B1	Post	E	1120	Imprest Funds	E	NFed		
1B1	Post	E	1120	Imprest Funds	O	NFed		
1B1	Post	E	1130	Funds Held by the Public	E	NFed		
1B1	Post	E	1190	Other Cash	E	NFed		
1B1	Post	E	1190	Other Cash	O	NFed		
1B1	Post	E	1195	Other Monetary Assets	E	NFed		
1B1	Post	E	1195	Other Monetary Assets	O	NFed		
1B1	Post	E	1200	Foreign Currency	E	NFed		
1B1	Post	E	1200	Foreign Currency	O	NFed		
1B1	Post	E	1531	Seized Monetary Instruments	O	NFed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1B1	Post	E	1532	Seized Cash Deposited	O	NFed		
1B2	Post	E	1340	Interest Receivable	E	NFed		Related to investments
1B2	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to investments
1B2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1690	Other Investments	E	NFed		
1B3	Post	E	1310	Accounts Receivable	E	NFed		
1B3	Post	E	1310	Accounts Receivable	O	NFed		
1B3	Post	E	1319	Allowance for Loss on Accounts Receivable	E	NFed		
1B3	Post	E	1319	Allowance for Loss on Accounts Receivable	O	NFed		
1B3	Post	E	1320	Employment Benefit Contributions Receivable	E	NFed		
1B3	Post	E	1340	Interest Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1340	Interest Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to accounts receivable
1B4	Post	E	1325	Taxes Receivable	O	NFed		
1B4	Post	E	1329	Allowance for Loss on Taxes Receivable	O	NFed		
1B5	Post	E	1340	Interest Receivable	E	NFed		Related to loans
1B5	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to loans
1B5	Post	E	1350	Loans Receivable	E	NFed		
1B5	Post	E	1359	Allowance for Loss on Loans Receivable	E	NFed		
1B5	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov/NCov</u>	<u>Additional Information Required</u>
1B5	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans
1B5	Post	E	1399	Allowance for Subsidy	E	NFed		
1B5	Post	E	1551	Foreclosed Property	E	NFed		
1B5	Post	E	1559	Foreclosed Property - Allowance	E	NFed		
1B6	Post	E	1511	Operating Materials and Supplies Held for Use	E	NFed		
1B6	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future	E	NFed		
1B6	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E	NFed		
1B6	Post	E	1521	Inventory Purchased for Resale	E	NFed		
1B6	Post	E	1522	Inventory Held in Reserve for Future Sale	E	NFed		
1B6	Post	E	1523	Inventory Held for Repair	E	NFed		
1B6	Post	E	1524	Inventory - Excess, Obsolete and Unserviceable	E	NFed		
1B6	Post	E	1525	Inventory - Raw Materials	E	NFed		
1B6	Post	E	1526	Inventory - Work-in-Process	E	NFed		
1B6	Post	E	1527	Inventory - Finished Goods	E	NFed		
1B6	Post	E	1529	Inventory - Allowance	E	NFed		
1B6	Post	E	1541	Forfeited Property Held for Sale	E	NFed		
1B6	Post	E	1542	Forfeited Property Held for Donation or Use	E	NFed		
1B6	Post	E	1549	Forfeited Property - Allowance	E	NFed		
1B6	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	E	NFed		
1B6	Post	E	1569	Commodities - Allowance	E	NFed		
1B6	Post	E	1571	Stockpile Materials Held in Reserve	E	NFed		
1B6	Post	E	1572	Stockpile Materials Held for Sale	E	NFed		
1B6	Post	E	1591	Other Related Property	E	NFed		
1B6	Post	E	1599	Other Related Property - Allowance	E	NFed		
1B7	Post	E	1711	Land and Land Rights	E	NFed		
1B7	Post	E	1712	Improvements to Land	E	NFed		
1B7	Post	E	1719	Accumulated Depreciation on Improvements to Land	E	NFed		
1B7	Post	E	1720	Construction-in-Progress	E	NFed		
1B7	Post	E	1730	Buildings, Improvements and Renovations	E	NFed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov/NCov</u>	<u>Additional Information Required</u>
1B7	Post	E	1739	Accumulated Depreciation on Buildings, Improvements and Renovations	E	NFed		
1B7	Post	E	1740	Other Structures and Facilities	E	NFed		
1B7	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	E	NFed		
1B7	Post	E	1750	Equipment	E	NFed		
1B7	Post	E	1759	Accumulated Depreciation on Equipment	E	NFed		
1B7	Post	E	1810	Assets Under Capital Lease	E	NFed		
1B7	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	E	NFed		
1B7	Post	E	1820	Leasehold Improvements	E	NFed		
1B7	Post	E	1829	Accumulated Amortization on Leasehold Improvements	E	NFed		
1B7	Post	E	1830	Internal Use Software	E	NFed		
1B7	Post	E	1839	Accumulated Amortization on Internal Use Software	E	NFed		
1B7	Post	E	1840	Other Natural Resources	E	NFed		
1B7	Post	E	1849	Allowance for Depletion	E	NFed		
1B7	Post	E	1890	Other General Property, Plant and Equipment	E	NFed		
1B8	Post	E	1410	Advances to Others	E	NFed		
1B8	Post	E	1410	Advances to Others	O	NFed		
1B8	Post	E	1450	Prepayments	E	NFed		
1B8	Post	E	1450	Prepayments	O	NFed		
1B8	Post	E	1990	Other Assets	E	NFed		
1B8	Post	E	1990	Other Assets	O	NFed		
2				CALC (1A6. . 1B8)				
3A1	Post	E	2110	Accounts Payable		Fed	C	
3A1	Post	E	2120	Disbursements in Transit		Fed	C	
3A1	Post	E	2140	Accrued Interest Payable		Fed	C	Related to accounts payable
3A1	Post	E	2150	Payable for Transfers of Currently Invested Balances		Fed	C	
3A1	Post	E	2155	Expenditure Transfers Payable		Fed	C	Related to accounts payable
3A1	Post	E	2170	Subsidy Payable to Financing Account		Fed	C	
3A1	Post	E	2170	Subsidy Payable to Financing Account		Fed	NC	
3A1	Post	E	2179	Contra Liability for Subsidy Payable to Financing Account		Fed	C	

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov/NCov</u>	<u>Additional Information Required</u>
3A2	Post	E	2140	Accrued Interest Payable		Fed	C	Related to debt
3A2	Post	E	2140	Accrued Interest Payable		Fed	NC	Related to debt
3A2	Post	E	2510	Principal Payable to Treasury		Fed	C	
3A2	Post	E	2510	Principal Payable to Treasury		Fed	NC	
3A2	Post	E	2520	Principal Payable to Federal Financing Bank		Fed	C	
3A2	Post	E	2520	Principal Payable to Federal Financing Bank		Fed	NC	
3A2	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		Fed	C	
3A2	Post	E	2540	Participation Certificates		Fed	C	
3A2	Post	E	2540	Participation Certificates		Fed	NC	
3A2	Post	E	2590	Other Debt		Fed	C	
3A2	Post	E	2590	Other Debt		Fed	NC	
3A3	Post	E	2130	Contract Holdbacks		Fed	C	
3A3	Post	E	2190	Other Accrued Liabilities		Fed	C	
3A3	Post	E	2190	Other Accrued Liabilities		Fed	NC	
3A3	Post	E	2213	Employer Contributions and Payroll Taxes Payable		Fed	C	
3A3	Post	E	2215	Other Post-Employment Benefits Due and Payable		Fed	C	
3A3	Post	E	2225	Unfunded FECA Liability		Fed	NC	
3A3	Post	E	2290	Other Unfunded Employment Related Liability		Fed	NC	
3A3	Post	E	2310	Advances from Others		Fed	C	
3A3	Post	E	2320	Deferred Credits		Fed	C	
3A3	Post	E	2320	Deferred Credits		Fed	NC	
3A3	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		Fed	C	
3A3	Post	E	2920	Contingent Liabilities		Fed	C	
3A3	Post	E	2920	Contingent Liabilities		Fed	NC	
3A3	Post	E	2940	Capital Lease Liability		Fed	C	
3A3	Post	E	2940	Capital Lease Liability		Fed	NC	
3A3	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans		Fed	C	
3A3	Post	E	2960	Accounts Payable Canceled		Fed	NC	
3A3	Post	E	2970	Resources Payable to Treasury		Fed	C	
3A3	Post	E	2980	Custodial Liability		Fed	NC	
3A3	Post	E	2990	Other Liabilities		Fed	C	

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/ Non</u>	<u>Fed/ NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
3A3	Post	E	2990	Other Liabilities		Fed	NC	
3A4			Calc: (3A1. . 3A3)					
3B1	Post	E	2110	Accounts Payable		NFed	C	
3B1	Post	E	2120	Disbursements in Transit		NFed	C	
3B1	Post	E	2140	Accrued Interest Payable		NFed	C	Related to accounts payable
3B2	Post	E	2180	Loan Guarantee Liability		NFed	C	
3B3	Post	E	2140	Accrued Interest Payable		NFed	C	Related to debt
3B3	Post	E	2140	Accrued Interest Payable		NFed	NC	Related to debt
3B3	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		NFed	C	
3B3	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		NFed	NC	
3B3	Post	E	2540	Participation Certificates		NFed	C	
3B3	Post	E	2540	Participation Certificates		NFed	NC	
3B3	Post	E	2590	Other Debt		NFed	C	
3B3	Post	E	2590	Other Debt		NFed	NC	
3B4	Post	E	2610	Actuarial Pension Liability		NFed	C	
3B4	Post	E	2610	Actuarial Pension Liability		NFed	NC	
3B4	Post	E	2620	Actuarial Health Insurance Liability		NFed	C	
3B4	Post	E	2620	Actuarial Health Insurance Liability		NFed	NC	
3B4	Post	E	2630	Actuarial Life Insurance Liability		NFed	C	
3B4	Post	E	2630	Actuarial Life Insurance Liability		NFed	NC	
3B4	Post	E	2650	Actuarial FECA Liability		NFed	C	
3B4	Post	E	2650	Actuarial FECA Liability		NFed	NC	
3B4	Post	E	2690	Other Actuarial Liabilities		NFed	C	
3B4	Post	E	2690	Other Actuarial Liabilities		NFed	NC	
3B5	Post	E	2995	Estimated Cleanup Cost Liability		NFed	C	
3B5	Post	E	2995	Estimated Cleanup Cost Liability		NFed	NC	

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/ Non</u>	<u>Fed/ NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
3B6	Post	E	2160	Entitlement Benefits Due and Payable		NFed	C	
3B6	Post	E	2160	Entitlement Benefits Due and Payable		NFed	NC	
3B7	Post	E	2130	Contract Holdbacks		NFed	C	
3B7	Post	E	2190	Other Accrued Liabilities		NFed	C	
3B7	Post	E	2190	Other Accrued Liabilities		NFed	NC	
3B7	Post	E	2210	Accrued Funded Payroll and Leave		NFed	C	
3B7	Post	E	2211	Withholdings Payable		NFed	C	
3B7	Post	E	2213	Employer Contributions and Payroll Taxes Payable		NFed	C	
3B7	Post	E	2215	Other Post-Employment Benefits Due and Payable		NFed	C	
3B7	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries		NFed	C	
3B7	Post	E	2217	Benefit Premiums Payable to Carriers		NFed	C	
3B7	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries		NFed	C	
3B7	Post	E	2220	Unfunded Leave		NFed	NC	
3B7	Post	E	2290	Other Unfunded Employment Related Liability		NFed	NC	
3B7	Post	E	2310	Advances from Others		NFed	C	
3B7	Post	E	2320	Deferred Credits		NFed	C	
3B7	Post	E	2320	Deferred Credits		NFed	NC	
3B7	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		NFed	C	
3B7	Post	E	2910	Prior Liens Outstanding on Acquired Collateral		NFed	NC	
3B7	Post	E	2920	Contingent Liabilities		NFed	C	
3B7	Post	E	2920	Contingent Liabilities		NFed	NC	
3B7	Post	E	2940	Capital Lease Liability		NFed	C	
3B7	Post	E	2940	Capital Lease Liability		NFed	NC	
3B7	Post	E	2960	Accounts Payable Canceled		NFed	NC	
3B7	Post	E	2980	Custodial Liability		NFed	NC	
3B7	Post	E	2990	Other Liabilities		NFed	C	
3B7	Post	E	2990	Other Liabilities		NFed	NC	
4				CALC (3A4..3B7)				
5				Commitments and Contingencies (Note 16)				

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/ Non</u>	<u>Fed/ NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
6A	Post	E	3100	Unexpended Appropriations				
6B	Post	E	3310	Cumulative Results of Operations				
7				CALC (6A +6B)				
8				CALC (4 + 7)				

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A1	Pre	E	6100	Operating Expenses/Program Costs	Federal. Production
1A1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	Federal. Production
1A1	Pre	E	6310	Interest Expenses on Borrowing from Treasury	Production
1A1	Pre	E	6320	Interest Expenses on Securities	Federal. Production
1A1	Pre	E	6330	Other Interest Expenses	Federal. Production
1A1	Pre	E	6400	Benefit Expense	Federal. Production
1A1	Pre	E	6720	Bad Debt Expense	Federal. Production
1A1	Pre	E	6730	Imputed Costs	Production
1A1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Federal. Production
1A1	Pre	E	6800	Future Funded Expenses	Federal. Production
1A1	Pre	E	7110	Gains on Disposition of Assets	Federal. Production. Exchange
1A1	Pre	E	7190	Other Gains	Federal. Production. Exchange
1A1	Pre	E	7210	Losses on Disposition of Assets	Federal. Production. Exchange
1A1	Pre	E	7290	Other Losses	Federal. Production. Exchange
1A1	Pre	E	7300	Extraordinary Items	Federal. Production
1A1	Pre	E	7500	Distribution of Income - Dividend	Federal. Production. Exchange
1A2	Pre	E	6400	Benefit Expense	Federal. Nonproduction
1A2	Pre	E	6800	Future Funded Expenses	Federal. Nonproduction. Excludes non-recurring cleanup costs.
1A2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Federal. Nonproduction
1A2	Pre	E	6900	Nonproduction Costs	Federal. Nonproduction. Report stewardship costs separately.
1A2	Pre	E	7110	Gains on Disposition of Assets	Federal. Nonproduction. Exchange
1A2	Pre	E	7190	Other Gains	Federal. Nonproduction. Exchange
1A2	Pre	E	7210	Losses on Disposition of Assets	Federal. Nonproduction. Exchange
1A2	Pre	E	7290	Other Losses	Federal. Nonproduction. Exchange
1A2	Pre	E	7300	Extraordinary Items	Federal. Nonproduction
1A2	Pre	E	7500	Distribution of Income - Dividend	Federal. Nonproduction. Exchange

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1B1	Pre	E	6100	Operating Expenses/Program Costs	Non-Federal. Production
1B1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	Non-Federal. Production
1B1	Pre	E	6199	Adjustment to Subsidy Expense	Non-Federal. Production
1B1	Pre	E	6320	Interest Expenses on Securities	Non-Federal. Production
1B1	Pre	E	6330	Other Interest Expenses	Non-Federal. Production
1B1	Pre	E	6400	Benefit Expense	Non-Federal. Production
1B1	Pre	E	6500	Cost of Goods Sold	Non-Federal. Production
1B1	Pre	E	6600	Applied Overhead	Non-Federal. Production
1B1	Pre	E	6710	Depreciation, Amortization and Depletion	Production
1B1	Pre	E	6720	Bad Debt Expense	Non-Federal. Production
1B1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Non-Federal. Production
1B1	Pre	E	6800	Future Funded Expenses	Non-Federal. Production
1B1	Pre	E	7110	Gains on Disposition of Assets	Non-Federal. Production. Exchange
1B1	Pre	E	7190	Other Gains	Non-Federal. Production. Exchange
1B1	Pre	E	7210	Losses on Disposition of Assets	Non-Federal. Production. Exchange
1B1	Pre	E	7290	Other Losses	Non-Federal. Production. Exchange
1B1	Pre	E	7300	Extraordinary Items	Non-Federal. Production
1B1	Pre	E	7500	Distribution of Income - Dividend	Non-Federal. Production. Exchange
1B1	Pre	E	7600	Changes in Actuarial Liability	Non-Federal. Production
1B2	Pre	E	6400	Benefit Expense	Non-Federal. Nonproduction
1B2	Pre	E	6800	Future Funded Expenses	Non-Federal. Nonproduction
1B2	Pre	E	6900	Nonproduction Costs	Non-Federal. Nonproduction. Report stewardship costs separately.
1B2	Pre	E	7110	Gains on Disposition of Assets	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7190	Other Gains	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7210	Losses on Disposition of Assets	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7290	Other Losses	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7300	Extraordinary Items	Non-Federal. Nonproduction
1B2	Pre	E	7500	Distribution of Income - Dividend	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7600	Changes in Actuarial Liability	Non-Federal. Nonproduction
1C				CALC (1A1..1B2)	
1D	Pre	E	5100	Revenue from Goods Sold	Federal/Non-Federal
1D	Pre	E	5109	Contra Revenue for Goods Sold	Federal/Non-Federal

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1D	Pre	E	5200	Revenue from Services Provided	Federal/Non-Federal
1D	Pre	E	5209	Contra Revenue for Services Provided	Federal/Non-Federal
1D	Pre	E	5310	Interest Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5319	Contra Revenue for Interest	Federal/Non-Federal. Exchange
1D	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Federal/Non-Federal. Exchange
1D	Pre	E	5400	Benefit Program Revenue	Federal/Non-Federal
1D	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Federal/Non-Federal
1D	Pre	E	5500	Insurance and Guarantee Premium Revenue	Federal/Non-Federal
1D	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium	Federal/Non-Federal
1D	Pre	E	5900	Other Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5909	Contra Revenue for Other Revenue	Federal/Non-Federal. Exchange
1E				CALC (1C - 1D)	
2	Pre	E	6400	Benefit Expense	Nonproduction. Cost not assigned to programs.
2	Pre	E	6800	Future Funded Expenses	Nonproduction. Cost not assigned to programs.
2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Nonproduction. Cost not assigned to programs.
2	Pre	E	6900	Nonproduction Costs	Nonproduction. Cost not assigned to programs.
2	Pre	E	7110	Gains on Disposition of Assets	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7190	Other Gains	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7210	Losses on Disposition of Assets	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7290	Other Losses	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7300	Extraordinary Items	Nonproduction. Cost not assigned to programs.
2	Pre	E	7500	Distribution of Income - Dividend	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7600	Changes in Actuarial Liability	Nonproduction. Cost not assigned to programs.

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
3	Pre	E	5310	Interest Revenue	Exchange revenue not attributable to programs.
3	Pre	E	5319	Contra Revenue for Interest	Exchange revenue not attributable to programs.
3	Pre	E	5900	Other Revenue	Exchange revenue not attributable to programs.
3	Pre	E	5909	Contra Revenue for Other Revenue	Exchange revenue not attributable to programs.
4				CALC (1E + 2 - 3)	

Statement of Changes in Net Position for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1				Net Cost of Operations	Amount reported on Statement of Net Cost.
2A	Pre	E	5700	Expended Appropriations	
2A	Pre	E	5799	Adjustment of Appropriated Capital Used	
2B	Pre	E	5310	Interest Revenue	Nonexchange
2B	Pre	E	5319	Contra Revenue for Interest	Nonexchange
2B	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Nonexchange
2B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Nonexchange
2B	Pre	E	5800	Tax Revenues Collected	Reported by recipient/noncustodial entity only.
2B	Pre	E	5801	Tax Revenue Accrual Adjustment	Reported by recipient/noncustodial entity only.
2B	Pre	E	5809	Contra Revenue for Taxes	Reported by recipient/noncustodial entity only.
2B	Pre	E	5890	Tax Revenue Refunds	Reported by recipient/noncustodial entity only.
2B	Pre	E	5900	Other Revenue	Nonexchange
2B	Pre	E	5909	Contra Revenue for Other Revenue	Nonexchange
2C	Pre	E	5600	Donated Revenue - Financial Resources	
2C	Pre	E	5609	Contra Revenue for Donations - Financial Resources	
2C	Pre	E	5610	Donated Revenue - Nonfinancial Resources	
2C	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	
2D	Pre	E	5780	Imputed Financing Sources	
2E	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	
2E	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	
2E	Pre	E	5750	Expenditure Financing Sources - Transfers-In	
2E	Pre	E	5755	Nonexpenditure Trust Fund Financing Sources - Transfers-In	
2F	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	
2F	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	
2F	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	
2F	Pre	E	5765	Nonexpenditure Trust Fund Financing Sources - Transfers-Out	
2G	Pre	E	5790	Other Financing Sources	
2G	Pre	E	7110	Gains on Disposition of Assets	Nonexchange

Statement of Changes in Net Position for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
2G	Pre	E	7190	Other Gains	Nonexchange
2G	Pre	E	7210	Losses on Disposition of Assets	Nonexchange
2G	Pre	E	7290	Other Losses	Nonexchange
2G	Pre	E	7500	Distribution of Income - Dividend	Nonexchange
3				CALC (2 - 1)	
4	Pre	E	7400	Prior-Period Adjustments	
5				CALC (3 +or- 4)	
6	Pre	E-B	3100	Unexpended Appropriations	
7				CALC (5 +or- 6)	
8	Pre	B	3100	Unexpended Appropriations	
8	Pre	B	3310	Cumulative Results of Operations	
9				CALC (7 + 8)	Should also equal 3100E + 3310E

SUPPLEMENT

SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title	Additional Information Required
1				Budgetary Resources	
1A				Appropriations	
1A	Pre	E	4111	Debt Liquidation Appropriations	
1A	Pre	E	4112	Deficiency Appropriations	
1A	Pre	E	4114	Appropriated Trust or Special Fund Receipts	Intra-agency elimination - Trust Funds only
1A	Pre	E	4115	Loan Subsidy Appropriation - Definite - Current	
1A	Pre	E	4116	Entitlement Loan Subsidy Appropriation - Indefinite	
1A	Pre	E	4117	Loan Administrative Expense Appropriation - Definite - Current	
1A	Pre	E	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	
1A	Pre	E	4119	Other Appropriations Realized	
1A	Pre	E	4121	Loan Subsidy Appropriation - Indefinite - Current	
1A	Pre	E	4125	Loan Modification Adjustment Transfer Appropriation	
1A	Pre	E	4138	Resources Realized from Contract Authority	
1A	Pre	E	4150	Reappropriations	
1A	Pre	E	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	
1A	Pre	E	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	
1A	Pre	E	4391	Adjustments to Indefinite No-Year Authority	Debit balances only
1A	Pre	E-B	4394	Receipts Not Available for Obligation Upon Collection	
1B				Borrowing Authority	
1B	Pre	E	4042	Estimated Borrowing Authority - Indefinite	Zero for final reporting
1B	Pre	E	4141	Current-Year Borrowing Authority Realized - Definite	
1B	Pre	E	4142	Current-Year Borrowing Authority Realized - Indefinite	
1C				Contract Authority	
1C	Pre	E	4032	Anticipated Contract Authority	Zero for final reporting
1C	Pre	E	4131	Current-Year Contract Authority Realized - Definite	
1C	Pre	E	4132	Current-Year Contract Authority Realized - Indefinite	

SUPPLEMENT

SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
1D Net Transfers					
1D	Pre	E-B	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	Intra-agency elimination - Trust Funds only
1D	Pre	E	4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred	Intra-agency elimination - Trust Funds only
1D	Pre	E	4170	Transfers - Current-Year Authority	Intra-agency elimination
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority	Intra-agency elimination
1E Other					
1E	Pre	E	4120	Appropriations Anticipated - Indefinite	Zero for final reporting
1E	Pre	E	4160	Anticipated Transfers - Current-Year Authority	Zero for final reporting
1E	Pre	E	4165	Treasury-Managed Trust Fund Distributions of Authority - Anticipated	Zero for final reporting
2 Unobligated Balance					
2A Brought Forward, October 1					
2A	Pre	B	4139	Contract Authority Carried Forward	
2A	Pre	B	4149	Borrowing Authority Carried Forward	
2A	Pre	B	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	Intra-agency elimination - Trust Funds only
2A	Pre	B	4201	Total Actual Resources - Collected	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
2A	Pre	B	4222	Unfilled Customer Orders With Advance	Intra-agency elimination
2A	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
2A	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
2A	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
2A	Pre	B	4283	Interest Receivable from Treasury	

SUPPLEMENT

SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
2A	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
2A	Pre	B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
2A	Pre	B	4286	Receivable from the Financing Fund	Intra-agency elimination
2A	Pre	B	4287	Other Federal Receivables	Intra-agency elimination
2A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection	
2A	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
2A	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation	
2A	Pre	B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
2A	Pre	B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
2A	Pre	B	4901	Expended Authority - Unpaid	Intra-agency elimination
2B Net transfers Prior-Year Balance, Actual (+ or -)					
2B	Pre	E	4176	Allocation Transfers - Prior-Year Balances	Intra-agency elimination
2B	Pre	E	4190	Transfers - Prior-Year Balances	Intra-agency elimination
2C Anticipated Transfers Prior-Year Balance (+ or -)					
2C	Pre	E	4180	Anticipated Transfers - Prior-Year Balances	Zero for final reporting.
3 Spending Authority from Offsetting Collection (Gross)					
3A Earned					
3A1 Collected					
3A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
3A1	Pre	E	4261	Actual Collection of Fees	
3A1	Pre	E	4262	Actual Collection of Loan Principal	
3A1	Pre	E	4263	Actual Collection of Loan Interest	
3A1	Pre	E	4264	Actual Collection of Rent	
3A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
3A1	Pre	E	4266	Other Actual Collections - Non-Federal	
3A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
3A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination
3A1	Pre	E	4273	Interest Collected from Treasury	
3A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
3A1	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
3A1	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
3A1	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination

SUPPLEMENT

SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
3A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Intra-agency elimination
3A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination
3A2 Receivable from Federal Sources					
3A2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
3A2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
3A2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
3A2	Pre	E-B	4283	Interest Receivable from Treasury	
3A2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
3A2	Pre	E-B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
3A2	Pre	E-B	4286	Receivable from the Financing Fund	Intra-agency elimination
3A2	Pre	E-B	4287	Other Federal Receivables	Intra-agency elimination
3B Change in Unfilled Customer Orders					
3B1 Advance received					
3B1	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration. Intra-agency elimination
3B2 Without Advance from Federal Sources					
3B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration. Intra-agency elimination
3C Anticipated for Rest of Year, Without Advance					
3C	Pre	E	4060	Anticipated Collections from Non-Federal Sources	Debit balances. Zero for final reporting
3C	Pre	E	4070	Anticipated Collections from Federal Sources	Debit balances. Zero for final reporting
3C	Pre	E	4210	Anticipated Reimbursements and Other Income	Debit balances. Zero for final reporting

SUPPLEMENT

SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title	Additional Information Required
3D Transfers from Trust Funds					
3D1 Collected					
3D1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination
3D2 Anticipated					
3D2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Zero for final reporting.
3D2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
4 Adjustments (lines 4 - 6)					
4A Recoveries of Prior-Year Obligations					
4A	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Debit balances. Zero for final reporting.
4A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
4A	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
4B Temporarily Not Available Pursuant to Public Law (-)					
4B	Pre	E	4395	Authority Unavailable Pursuant to Public Law - Temporary	Zero for final reporting
4B	Pre	E-B	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
4B	Pre	E-B	4398	Offsetting Collections Temporarily Precluded from Obligation	
4C Permanently Not Available					
4C1 Cancellation of Expired and No-Year Accounts (-)					
4C1	Pre	E	4350	Canceled Authority	
4C2 Enacted Rescissions (-)					
4C2	Pre	E	4392	Rescissions - Current-Year	For unexpired accounts
4C2	Pre	E	4393	Rescissions - Prior-Year	For unexpired accounts
4C3 Capital Transfers and Redemption of Debt (-)					
4C3	Pre	E	4147	Actual Transfers to Treasury	

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Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
4C4	Other Authority Withdrawn (-)				
4C4	Pre	E	4133	Actual Adjustments to Contract Authority	
4C4	Pre	E	4135	Contract Authority Liquidated	
4C4	Pre	E	4143	Actual Reductions to Borrowing Authority	
4C4	Pre	E	4391	Adjustments to Indefinite No-Year Authority	For unexpired accounts. Credit balances only
4C5	Pursuant to Public Law (-)				
4C5	Pre	E	4396	Authority Permanently Not Available Pursuant to Public Law	
4C6	Anticipated for the Rest of the Year (-)				
4C6	Pre	E	4034	Anticipated Adjustments to Contract Authority	Zero for final reporting
4C6	Pre	E	4044	Anticipated Reductions to Borrowing Authority	Zero for final reporting
4C6	Pre	E	4047	Anticipated Transfers to Treasury	Zero for final reporting
5	Total Budgetary Resources (CALC. 1.....4)				
6	Obligations Incurred				
6	Pre	E-B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
6	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
6	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
6	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
6	Pre	E-B	4901	Expended Authority - Unpaid	Intra-agency elimination
6	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination
6	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
6	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination
7	Unobligated Balances Available				
7A	Apportioned				
7A1	Pre	E	4510	Apportionments	Through current period
7A1	Pre	E	4610	Allotments - Realized Resources	
7A1	Pre	E	4700	Commitments	
7A2	Pre	E	4590	Apportionments Unavailable - Anticipated Resources	All anticipated amounts. Zero for final reporting

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
7B	Exempt from Apportionment				
7B	Pre	E	4620	Unobligated Funds Not Subject to Apportionment	
7C	Other				
7C				Use only with prior OMB approval.	
8	Unobligated Balances Not Yet Available				
8A	Apportioned for Subsequent Periods				
8A	Pre	E	4510	Apportionments	Subsequent periods
8B	Deferred				
8B	Pre	E	4430	Unapportioned Authority - OMB Deferral	
8C	Withheld Pending Rescission				
8C	Pre	E	4420	Unapportioned Authority - Pending Rescission	
8D	Other				
8D	Pre	E	4060	Anticipated Collections from Non-Federal Sources	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4070	Anticipated Collections from Federal Sources	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4210	Anticipated Reimbursements and Other Income	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4450	Unapportioned Authority	
8D	Pre	E	4630	Funds Not Available for Commitment/Obligation	
8D	Pre	E	4650	Allotments - Expired Authority	Expired accounts only
9	Total Status of Budgetary Resources (CALC. 6...8)				
10	Obligations Incurred				
10	Pre	E-B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
10	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
10	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination

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Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
10	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
10	Pre	E-B	4901	Expended Authority - Unpaid	Intra-agency elimination
10	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination
10	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
10	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination
11 Less: Spending Authority from Offsetting Collections and Adjustments					
11A1 Earned					
11A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
11A1	Pre	E	4261	Actual Collection of Fees	
11A1	Pre	E	4262	Actual Collection of Loan Principal	
11A1	Pre	E	4263	Actual Collection of Loan Interest	
11A1	Pre	E	4264	Actual Collection of Rent	
11A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
11A1	Pre	E	4266	Other Actual Collections - Non-Federal	
11A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
11A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination
11A1	Pre	E	4273	Interest Collected from Treasury	
11A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
11A1	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
11A1	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
11A1	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination
11A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Intra-agency elimination
11A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination
11A2 Receivable from Federal Sources					
11A2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
11A2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination

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Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
11A2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
11A2	Pre	E-B	4283	Interest Receivable from Treasury	
11A2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
11A2	Pre	E-B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
11A2	Pre	E-B	4286	Receivable from the Financing Fund	Intra-agency elimination
11A2	Pre	E-B	4287	Other Federal Receivables	Intra-agency elimination
11B Change in Unfilled Customer Orders					
11B1 Advance Received					
11B1	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration
11B2 Without Advance from Federal Sources					
11B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration
11C Transfers from Trust Funds					
11C1 Collected					
11C1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination
11C2 Anticipated					
11C2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Zero for final reporting
11C2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
11D Actual Recoveries of Prior-Year Obligations					
11D	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
11D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination

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Line No	Pre/ Post	Trial Bal	Acct No	Account Title	Additional Information Required
12	Obligated Balance, Net - Beginning of Period				
12	Pre	B	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
12	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
12	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
12	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
12	Pre	B	4283	Interest Receivable from Treasury	
12	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
12	Pre	B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
12	Pre	B	4286	Receivable from the Financing Fund	Intra-agency elimination
12	Pre	B	4287	Other Federal Receivables	Intra-agency elimination
12	Pre	B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
12	Pre	B	4901	Expended Authority - Unpaid	Intra-agency elimination
13	Obligated Balance Transferred, Net				
13	Pre	E	4831	Unexpended Obligations, Transferred - Unpaid	Intra-agency elimination
13	Pre	E	4931	Expended Authority, Transferred - Unpaid	Intra-agency elimination
14	Less: Obligated Balance, Net - End of Period				
14A	Accounts Receivable				
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
14A	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
14A	Pre	E	4283	Interest Receivable from Treasury	
14A	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
14A	Pre	E	4285	Receivable from the Liquidating Fund	Intra-agency elimination

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Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
14A	Pre	E	4286	Receivable from the Financing Fund	Intra-agency elimination
14A	Pre	E	4287	Other Federal Receivables	Intra-agency elimination
14B Unfilled Customer Orders					
14B Federal Source Without Advance					
14B	Pre	E	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
14C Undelivered Orders					
14C	Pre	E	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
14C	Pre	E	4831	Unexpended Obligations, Transferred - Unpaid	Intra-agency elimination
14C	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
14C	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
14D Accounts Payable					
14D	Pre	E	4901	Expended Authority - Unpaid	Intra-agency elimination
14D	Pre	E	4931	Expended Authority, Transferred - Unpaid	Intra-agency elimination
14D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
14D	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
15	Total Outlays			CALC 10 - 11 + 12 + or - 13 - (-14A - 14B + 14C + 14D)	
			Should equal:		
15A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
15A	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination
15A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
15A	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination
15B	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration. Intra-agency elimination
15B	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
15B	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	
15B	Pre	E	4261	Actual Collection of Fees	
15B	Pre	E	4262	Actual Collection of Loan Principal	
15B	Pre	E	4263	Actual Collection of Loan Interest	
15B	Pre	E	4264	Actual Collection of Rent	
15B	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
15B	Pre	E	4266	Other Actual Collections - Non-Federal	
15B	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
15B	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination

SUPPLEMENT**SECTION V****Statement of Budgetary Resources for Fiscal 2001 Reporting**

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
15B	Pre	E	4273	Interest Collected from Treasury	
15B	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
15B	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
15B	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
15B	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination
15B	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Intra-agency elimination
15B	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination

Note: "Intra-agency elimination" in the Additional Information Required column refers to accounts that may need to be eliminated within your agency (e.g., between bureaus) prior to preparing a Consolidated Statement of Budgetary Resources.

Statement of Financing for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
1A	Pre	E-B	4801	Unexpended Obligations - Unpaid	
1A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advance	
1A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	
1A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	
1A	Pre	E-B	4901	Expended Authority - Unpaid	
1A	Pre	E	4902	Expended Authority - Paid	
1A	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	
1A	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	

Comment: "Obligations incurred" reported on this line must equal the obligations incurred reported on the Statement of Budgetary Resources. Obligations incurred are defined in OMB Circular A-34.

1B1a	Pre	E	4252	Reimbursements and Other Income Earned - Collected	
1B1a	Pre	E	4261	Actual Collection of Fees	
1B1a	Pre	E	4262	Actual Collection of Loan Principal	
1B1a	Pre	E	4263	Actual Collection of Loan Interest	
1B1a	Pre	E	4264	Actual Collection of Rent	
1B1a	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
1B1a	Pre	E	4266	Other Actual Collections - Non-Federal	
1B1a	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	
1B1a	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	
1B1a	Pre	E	4273	Interest Collected from Treasury	
1B1a	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	
1B1a	Pre	E	4275	Actual Collections from Liquidating Fund	
1B1a	Pre	E	4276	Actual Collections from Financing Fund	
1B1a	Pre	E	4277	Other Actual Collections - Federal	
1B1a	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
1B1a	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	
1B1b	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	
1B1b	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	
1B1b	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	
1B1b	Pre	E-B	4283	Interest Receivable from Treasury	

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
No Post Bal No Title

Additional Information Required

1B1b Pre E-B 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current
 1B1b Pre E-B 4285 Receivable from Liquidating Fund
 1B1b Pre E-B 4286 Receivable from the Financing Fund

1B1b Pre E-B 4287 Other Federal Receivables

1B2 Pre E-B 4222 Unfilled Customer Orders With Advance

Obligated amounts only for final in year of expiration.
 (Decreases)/Increases

1B2 Pre E-B 4221 Unfilled Customer Orders Without Advance

Obligated amounts only for final in year of expiration.
 (Decreases)/Increases

1B3 Pre E-B 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

1B3 Pre E 4255 Appropriation Trust Fund Expenditure Transfers - Collected

1B4 Pre E 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations

1B4 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority

Comment: On line 1B, report offsetting collections, recoveries of authority and other items as defined in OMB Circular A-34.

1C Pre E 5610 Donated Revenue - Nonfinancial Resources

1C Pre E 5619 Contra Donated Revenue - Nonfinancial Resources

Comment: Amounts on line 1C should agree with nonfinancial donations reported on the Statement of Changes in Net Position.

1D Pre E 5780 Imputed Financing Sources

Comment: Amount on line 1D should agree with imputed financing reported on the Statement of Changes in Net Position.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No Title

Additional Information Required

1E	Pre	E	5720	Financing Sources Transferred In Without Reimbursement
1E	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement

Comment: Amount on line 1E should agree with transfers-in and transfers-out of nonmonetary assets reported on the Statement of Changes in Net Position.

1F	Pre	E-B	1310	Accounts Receivable	Non-Fed. (Increases)/Decreases. Portion associated with non-Federal exchange revenue Excludes accounts receivable related to vendor overpayments
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Comment: On line 1F, SGL account 1310 excludes vendor overpayments related to a receivable and a reduction of cost/expense.

1F	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Non-Fed. (Increases)/Decreases. Portion associated with non-Federal exchange revenue
1F	Pre	E-B	1340	Interest Receivable	Non-Fed. (Increases)/Decreases
1F	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Non-Fed. (Increases)/Decreases
1F	Pre	E	4263	Actual Collection of Loan Interest	Credit reform interest accruals and amortization adjustment to interest revenue
1F	Pre	E	4273	Interest Collected from Treasury	Credit reform interest accruals and amortization adjustment to interest revenue
1F*	Pre	E	5100	Revenue from Goods Sold	
1F*	Pre	E	5109	Contra Revenue for Goods Sold	
1F*	Pre	E	5200	Revenue from Services Provided	
1F*	Pre	E	5209	Contra Revenue for Services Provided	
1F*	Pre	E	5310	Interest Revenue	Credit reform interest accruals and amortization adjustment to interest revenue
1F*	Pre	E	5319	Contra Revenue for Interest	
1F*	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	
1F*	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
 No Post Bal No Title

Additional Information Required

1F* Pre E 5900 Other Revenue
 1F* Pre E 5909 Contra Revenue for Other Revenue

1F* Comment: Report trust or special fund receipts related to exchange revenue that are either (1) designated by Treasury as "available" but are not immediately available for obligation upon collection, or (2) designated by Treasury as "unavailable" and nonbudgetary until specifically appropriated. Exclude amounts in 1310 and 1340. Also report on line 1F SGL account 5310 for credit reform interest accruals and amortization adjustment to interest revenue.

Comment: An alternative treatment for reporting "Exchange Revenue Not in the Entity's Budget" is addressed in a "Special Edition" of the "FASAB News," dated August 1998, updated March 1999. The current treatment complies with SFFAS #7.

1G Pre E 5900 Other Revenue Portion associated with nonexchange revenue.
 Nonbudgetary
 1G Pre E 5909 Contra Revenue for Other Revenue Portion associated with nonexchange revenue.
 Nonbudgetary

Comment: Amounts on line 1G should agree with those reported on the Statement of Changes in Net Position as part of financing sources other than exchange revenue.

1H Pre E 5100 Revenue from Goods Sold Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5109 Contra Revenue for Goods Sold Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5200 Revenue from Services Provided Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5209 Contra Revenue for Services Provided Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5310 Interest Revenue Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5319 Contra Revenue for Interest Trust or Special fund receipts related to exchange revenue in the entity's budget
 1H Pre E 5320 Penalties, Fines and Administrative Fees Revenue Subtract. Trust or Special fund receipts related to

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
 No Post Bal No Title

Additional Information Required

1H	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	exchange revenue in the entity's budget Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5400	Benefit Program Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5900	Other Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5909	Contra Revenue for Other Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget

Comment: Activity reported on line 1H is a component of net cost. This activity would normally be classified as offsetting collections but is not reported as such based on instructions in OMB Circular A-34. Therefore, this line adjusts obligations as do offsetting collections reported on line 1B.

1I	Pre	E	5790	Other Financing Sources	
1I				Other	
1J				CALC1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F +or- 1G - 1H +1I	
2A	Pre	E-B	4801	Unexpended Obligations - Unpaid	Net (Increases)/Decreases
2A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advance	Net (Increases)/Decreases
2A	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
2A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
 No Post Bal No Title

Additional Information Required

2B Pre E-B 4221 Unfilled Customer Orders Without Advance
 2B Pre E-B 4222 Unfilled Customer Orders With Advance

Comment: Include unfilled customer orders (line 2B); otherwise, the Statement of Financing will not reconcile.

2C1 Pre E-B 1711 Land and Land Rights
 2C1 Pre E-B 1712 Improvements to Land
 2C1 Pre E-B 1720 Construction-in-Progress
 2C1 Pre E-B 1730 Buildings, Improvements and Renovations
 2C1 Pre E-B 1740 Other Structures and Facilities
 2C1 Pre E-B 1750 Equipment
 2C1 Pre E-B 1810 Assets Under Capital Lease
 2C1 Pre E-B 1820 Leasehold Improvements
 2C1 Pre E-B 1830 Internal Use Software
 2C1 Pre E-B 1840 Other Natural Resources
 2C1 Pre E-B 1890 Other General Property, Plant and Equipment

 2C1 Pre E-B 1719 Accumulated Depreciation on Improvements to Land
 2C1 Pre E-B 1739 Accumulated Depreciation on Buildings, Improvements and Renovations
 2C1 Pre E-B 1749 Accumulated Depreciation on Other Structures and Facilities
 2C1 Pre E-B 1759 Accumulated Depreciation on Equipment
 2C1 Pre E-B 1819 Accumulated Depreciation on Assets Under Capital Lease
 2C1 Pre E-B 1829 Accumulated Amortization on Leasehold Improvements

Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
 No Post Bal No Title

Additional Information Required

2C1 Pre E-B 1839 Accumulated Amortization on Internal Use Software
 2C1 Pre E-B 1849 Allowance for Depletion

Use to adjust book value of assets upon disposition.
 Use to adjust book value of assets upon disposition.

Comment: If "costs capitalized on the balance sheet: property, plant and equipment," line 2C1, cannot be derived from the change in the asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: property, plant and equipment" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified also 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 in Section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3: Components of Costs of Operations that Do not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2C, 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.

2C2	Pre	E-B	1350	Loans Receivable	Noncredit Reform Loans
2C2	Pre	E-B	4901	Expended Authority - Unpaid	Credit Reform Loans
2C2	Pre	E	4902	Expended Authority - Paid	Credit Reform Loans
2C2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Credit Reform Loans Financing account/Liquidating account
2C2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Credit Reform Loans Financing account/Liquidating account
2C2	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Credit Reform Loans Financing account/Liquidating account
2C2	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Credit Reform Loans Financing account/Liquidating account

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<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
2C3	Pre	E-B	1511	Operating Materials and Supplies Held for Use	
2C3	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use	
2C3	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	
2C3	Pre	E-B	1521	Inventory Purchased for Resale	
2C3	Pre	E-B	1522	Inventory Held in Reserve for Future Sale	
2C3	Pre	E-B	1523	Inventory Held for Repair	
2C3	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable	
2C3	Pre	E-B	1525	Inventory - Raw Materials	
2C3	Pre	E-B	1526	Inventory - Work-in-Process	
2C3	Pre	E-B	1527	Inventory - Finished Goods	
2C3	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs	
2C3	Pre	E-B	1571	Stockpile Materials Held in Reserve	
2C3	Pre	E-B	1572	Stockpile Materials Held for Sale	
2C3	Pre	E-B	1591	Other Related Property	
2C3	Pre	E-B	1529	Inventory - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1569	Commodities - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1599	Other Related Property - Allowance	Use to adjust book value of inventory upon disposition.

Comment: If "costs capitalized on the balance sheet: purchases of inventory," line 2C3, cannot be derived from the change in the inventory accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: purchases of inventory" 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 sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified may also affect this line.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
 No Post Bal No Title

Additional Information Required

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 in section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3: Components of Costs of Operations that do Not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2C, 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.

2C4	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	Non-Fed
2C4	Pre	E-B	1690	Other Investments	Non-Fed

Comment: Transactions for non-Government securities have not been completed. Changes to line 2C4 may be necessary once the transactions are completed.

2C5	Pre	E-B	1310	Accounts Receivable
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Comment: SGL 1310, line 2C5 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified may also affect this line.

2D	Pre	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent	Credit reform loans
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2D*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net debit balance for vendor overpayments collected
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-OR-

2D*	Pre	E-B	1310	Accounts Receivable	Vendor overpayments collected
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2D* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 2D. The amount reported on line 2D for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to SGL account 6790 recorded when the collection is received.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
 No Post Bal No Title

Additional Information Required

2D^	Pre	E-B	2160	Entitlement Benefits Due and Payable	If net decrease, unfunded
2D^	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform, if net decrease, unfunded
2D^	Pre	E-B	2190	Other Accrued Liabilities	If net decrease, unfunded
2D^	Pre	E-B	2220	Unfunded Leave	If net decrease
2D^	Pre	E-B	2225	Unfunded FECA Liability	If net decrease
2D^	Pre	E-B	2290	Other Unfunded Employment Related Liability	If net decrease
2D^	Pre	E-B	2610	Actuarial Pension Liability	If net decrease
2D^	Pre	E-B	2620	Actuarial Health Insurance Liability	
2D^	Pre	E-B	2630	Actuarial Life Insurance Liability	If net decrease
2D^	Pre	E-B	2650	Actuarial FECA Liability	If net decrease
2D^	Pre	E-B	2690	Other Actuarial Liabilities	If net decrease
2D^	Pre	E-B	2920	Contingent Liabilities	If net decrease
2D^	Pre	E-B	2940	Capital Lease Liability	If net decrease. Related to payment made prior to fiscal 1991
2D^	Pre	E-B	2960	Accounts Payable Canceled	If net decrease
2D^	Pre	E-B	2990	Other Liabilities	If net decrease
2D^	Pre	E-B	2995	Estimated Cleanup Cost Liability	If net decrease

-OR-

2D^	Pre	E	6800	Future Funded Expenses	Credit account balance
2D^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Credit account balance

2D^ 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, SGL account 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

Statement of Financing for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
2E	Pre	E	4261	Actual Collection of Fees	Credit reform
2E	Pre	E	4262	Actual Collection of Loan Principal	Credit reform
2E	Pre	E	4264	Actual Collection of Rent	Credit reform
2E	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	Credit reform
2E	Pre	E	4266	Other Actual Collections - Non-Federal	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Credit reform
2E	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Credit reform
2E	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Credit reform
2E	Pre	E	4275	Actual Collections from Liquidating Fund	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E	4277	Other Actual Collections - Federal	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Credit reform
2E	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Credit reform
2E	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Credit reform
2E	Pre	E-B	4285	Receivable from Liquidating Fund	Credit reform
2E	Pre	E-B	4286	Receivable from the Financing Fund	Credit reform
2E	Pre	E-B	4287	Other Federal Receivables	Credit reform
2F	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	Adjustment for trust fund outlays that do not affect net cost
2G	Pre	E	7400	Prior-Period Adjustments	Use if related to asset or a decrease in a liability reported in section 2.
2G				Other	
 Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless SGL account 7400 is included on line 2G. The transactions for prior period adjustments must be analyzed and only those relating to an asset reported in Section 2 should be included on this line.					
2H				CALC(+or- 2A) + (+or- 2B) + (+or- 2C1) + (+ or - 2C2) + (- 2C3) + (+or- 2C4) + (- 2D) + (+or- 2E) + (+or-2F) + (+or-2G)	
3A	Pre	E	6710	Depreciation, Amortization and Depletion	

Statement of Financing for Fiscal 2001 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title	<u>Additional Information Required</u>
3A	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Subtract net debit balance. Add net credit balance. Related to exchange revenue
3B	Pre	E	6720	Bad Debt Expense	Related to uncollectible noncredit reform receivables
3C	Pre	E	7190	Other Gains	Revaluation of assets
3C	Pre	E	7290	Other Losses	Revaluation of assets
3D	Pre	E	7110	Gains on Disposition of Assets	Include if a budgetary resource is NOT recognized upon sale or disposition of assets
3D	Pre	E	7210	Losses on Disposition of Assets	
3E	Pre	E	6500	Cost of Goods Sold	
3E*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net credit balance for vendor overpayments receivable; debit balance for other activity
3E* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to SGL account 6790. The decrease is reported as part of components of cost that do not require or generate resources.					
3E	Pre	E	6199	Adjustment to Subsidy Expense	Downward subsidy reestimate
3E	Pre	E	7300	Extraordinary Items	Associated with obligations only
3F				CALC+3A + 3B + (+or- 3C) + 3D + (+or- 3E)	

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Line Pre/ TrialAcct Account
 No Post Bal No Title

Additional Information Required

4*	Pre	E	7400	Prior-Period Adjustments	Use if related to an increase in a liability reported in Section 4.
4*	Pre	E-B	2160	Entitlement Benefits Due and Payable	If net increase, unfunded
4*	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform, if net increase, unfunded
4*	Pre	E-B	2190	Other Accrued Liabilities	If net increase, unfunded
4*	Pre	E-B	2220	Unfunded Leave	If net increase
4*	Pre	E-B	2225	Unfunded FECA Liability	If net increase
4*	Pre	E-B	2290	Other Unfunded Employment Related Liability	If net increase
4*	Pre	E-B	2610	Actuarial Pension Liability	If net increase
4*	Pre	E-B	2620	Actuarial Health Insurance Liability	If net increase
4*	Pre	E-B	2630	Actuarial Life Insurance Liability	If net increase
4*	Pre	E-B	2650	Actuarial FECA Liability	If net increase
4*	Pre	E-B	2690	Other Actuarial Liabilities	If net increase
4*	Pre	E-B	2920	Contingent Liabilities	If net increase
4*	Pre	E-B	2940	Capital Lease Liability	If net increase. Related to a payment made prior to fiscal 1991
4*	Pre	E-B	2960	Accounts Payable Canceled	If net increase
4*	Pre	E-B	2990	Other Liabilities	If net increase
4*	Pre	E-B	2995	Estimated Cleanup Cost Liability	If net increase

-OR-

4*	Pre	E	6800	Future Funded Expenses	Debit account balance
4*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit account balance

4* 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 SGL account 6800, "Future Funded Expenses" and/or SGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
No Post Bal No Title

Additional Information Required

5 CALC 1J + 2H + 3F + 4 (Should equal net cost)

Eliminations: Eliminations will track directly to the Statement of Budgetary Resources and other financial statements that have been tagged. Refer to those statements for elimination pairs for the Statement of Financing.

IMPORTANT NOTE: As with a cash flow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the SGL 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. This guidance is available on the FASAB website at www.financenet.gov/financenet/fed/fasab/news.htm.

Statement of Custodial Activity for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A	Pre	E	5800	Tax Revenues Collected	Custodial. By type of tax or duty
1B	Pre	E	5310	Interest Revenue	Custodial
1B	Pre	E	5319	Contra Revenue for Interest	Custodial
1B	Pre	E-B	1340	Interest Receivable	Related to interest revenue. (Increase)/Decrease
1B	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to interest revenue. (Increase)/Decrease
1B	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Custodial
1B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Custodial
1B	Pre	E-B	1360	Penalties, Fines and Administrative Fees Receivable	Custodial. (Increase)/Decrease
1B	Pre	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Custodial. (Increase)/Decrease
1B	Pre	E	5900	Other Revenue	Custodial
1B	Pre	E	5909	Contra Revenue for Other Revenue	Custodial
1B	Pre	E-B	1310	Accounts Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1340	Interest Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to other revenue. Custodial. (Increase)/Decrease
2			CALC	(1A + 1B)	
3	Pre	E-B	1310	Accounts Receivable	Related to custodial revenue
3	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Related to custodial revenue
3	Pre	E-B	1340	Interest Receivable	Related to custodial revenue
3	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to custodial revenue
3	Pre	E-B	1360	Penalties, Fines and Administrative Fees Receivable	Related to custodial revenue
3	Pre	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Related to custodial revenue
3	Pre	E-B	2110	Accounts Payable	Related to custodial revenue
3	Pre	E-B	5801	Tax Revenue Accrual Adjustment	Related to tax revenue refunded and custodial interest expense
3	Pre	E-B	5809	Contra Revenue for Taxes	
4			CALC	(2 + 3)	
5	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunds. By recipient
5*	Pre		2980	Custodial Liability	Cash collections only - from debits to 2980. By recipient.
5	Pre	E	5890	Tax Revenue Refunds	By recipient
5	Pre	E	5990	Collections for Others	By recipient
5	Pre	E	6330	Other Interest Expenses	Custodial. By recipient

Statement of Custodial Activity for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
<p>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.</p>					
6	Pre	E	5991	Accrued Collections for Others	
"Optional Method"					
6	Pre	E-B	2980	Custodial Liability	Amount yet to be collected. (Increase)/Decrease
7	Pre	E	5890	Tax Revenue Refunds	Custodial
7	Pre	E	6330	Other Interest Expenses	Custodial
7	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunded and custodial interest expense
8			CALC	(4 - 5 - 6 - 7)	
If "Optional Method" is used					
8			CALC	(4 - 5 + 6 - 7)	
9			CALC	(4 - 5 - 6 - 7 - 8)	Must equal zero
If "Optional Method" is used					
9			CALC	(4 - 5 + 6 - 7 - 8)	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 97-01, page 39, 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 97-01, page 39.)

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.	
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
Budgetary Resources:																
1	Budget Authority:															
1A	Appropriations Received															
1A	Pre	E	4111	Debt Liquidation Appropriations		E		###-###							U	
1A	Pre	E	4112	Deficiency Appropriations		E		###-###							U	
1A	Pre	E	4114	Appropriated Trust or Special Fund Receipts		E		###-###							U	
1A	Pre	E	4115	Loan Subsidy Appropriation - Definite - Current		E		###-###							U	
1A	Pre	E	4116	Entitlement Loan Subsidy Appropriation - Indefinite		E		###-###							U	
1A	Pre	E	4117	Loan Administrative Expense Appropriation - Definite - Current		E		###-###							U	
1A	Pre	E	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent		E		###-###							U	
1A	Pre	E	4119	Other Appropriations Realized		E		###-###							U	
1A	Pre	E	4121	Loan Subsidy Appropriation - Indefinite - Current		E		###-###							U	
1A	Pre	E	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###							U	
1A	Pre	E	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable		E		###-###							U/E	
1A	Pre	B	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable		B		###-###							U/E	
1A	Pre	E	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable		E		###-###							U/E	
1A	Pre	B	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable		B		###-###							U/E	
1A	Pre	E	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers-In		E		###-###							U/E	
1A	Pre	E	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers-Out		E		###-###							U/E	
1A	Pre	E	4138	Appropriation to Liquidate Contract Authority		E		###-###							U/E	
1A	Pre	E	4150	Reappropriations		E		###-###							U	
1A	Pre	E	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation		E		###-###							U	
1A	Pre	E	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation		E		###-###							U	
1A	Pre	E	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###							U	
1A	Pre	E	4394	Receipts Not Available for Obligation Upon Collection		E		###-###							U	4
1A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection		B		###-###							U	4

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.	
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
1B Borrowing Authority																
1B	Pre	E	4042	Estimated Borrowing Authority - Indefinite		E		###-###							U	5
1B	Pre	E	4141	Current-Year Borrowing Authority Realized - Definite		E		###-###							U	
1B	Pre	E	4142	Current-Year Borrowing Authority Realized - Indefinite		E		###-###							U	
1C Contract Authority																
1C	Pre	E	4032	Anticipated Contract Authority		E		###-###							U	5
1C	Pre	E	4131	Current-Year Contract Authority Realized - Definite		E		###-###							U	
1C	Pre	E	4132	Current-Year Contract Authority Realized - Indefinite		E		###-###							U	
1D Net Transfers (+ or -)																
1D	Pre	E	4137	Transfers of Contract Authority		E		###-###							U/E	4
1D	Pre	B	4137	Transfers of Contract Authority		B		###-###							U/E	4
1D	Pre	E	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		E		###-###							U/E	4
1D	Pre	B	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B		###-###							U/E	4
1D	Pre	E	4167	Allocations of Realized Authority - Transferred from Invested Balances		E		###-###							U/E	
1D	Pre	E	4170	Transfers - Current-Year Authority		E		###-###							U	
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###							U	
1E Other																
1E	Pre	E	4120	Appropriations Anticipated - Indefinite		E		###-###							U	5
1E	Pre	E	4160	Anticipated Transfers - Current-Year Authority		E		###-###							U	5
1E	Pre	E	4165	Allocations of Authority - Anticipated from Invested Balances		E		###-###							U	5
2 Unobligated Balance:																6
2A Beginning of Period:																
2A	Pre	B	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable		B									U/E	
2A	Pre	B	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable		B									U/E	
2A	Pre	B	4136	Contract Authority To Be Liquidated by Trust Funds		B									U/E	
2A	Pre	B	4137	Transfers of Contract Authority		B									U/E	
2A	Pre	B	4139	Contract Authority Carried Forward		B									U/E	
2A	Pre	B	4149	Borrowing Authority Carried Forward		B									U/E	
2A	Pre	B	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B									U/E	

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Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.	
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
2A	Pre	B	4201	Total Actual Resources - Collected		B									U/E	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E		U/E	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance		B							F		U/E	
2A	Pre	B	4222	Unfilled Customer Orders With Advance		B									U/E	
2A	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E		U/E	
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							F		U/E	
2A	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	
2A	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	
2A	Pre	B	4283	Interest Receivable from Treasury		B									U/E	
2A	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B									U/E	
2A	Pre	B	4285	Receivable from the Liquidating Fund		B									U/E	
2A	Pre	B	4286	Receivable from the Financing Fund		B									U/E	
2A	Pre	B	4287	Other Federal Receivables		B									U/E	
2A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection		B									U	
2A	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B									U	
2A	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation		B									U	
2A	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B									U/E	
2A	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B									U/E	
2A	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B									U/E	
2B	Net Transfers, Actual (+ or -)															
2B	Pre	E	4176	Allocation Transfers of Prior-Year Balances		E									U	
2B	Pre	E	4190	Transfers - Prior-Year Balances		E									U	
2C	Anticipated Transfers Balances (+ or -)															
2C	Pre	E	4180	Anticipated Transfers - Prior-Year Balances		E									U	5

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Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.	
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
3	Spending Authority From Offsetting Collections:															
3A	Earned															
3A1	Collected															
3A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected		E									U/E	
3A1	Pre	E	4260	Actual Collections of Governmental-Type Fees		E									U/E	
3A1	Pre	E	4261	Actual Collection of Business-Type Fees		E									U/E	
3A1	Pre	E	4262	Actual Collection of Loan Principal		E									U/E	
3A1	Pre	E	4263	Actual Collection of Loan Interest		E									U/E	
3A1	Pre	E	4264	Actual Collection of Rent		E									U/E	
3A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		E									U/E	
3A1	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		E									U/E	
3A1	Pre	E	4267	Other Actual Governmental-Type Collections from Non-Federal		E									U/E	
3A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current		E									U/E	
3A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E									U/E	
3A1	Pre	E	4273	Interest Collected from Treasury		E									U/E	
3A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		E									U/E	
3A1	Pre	E	4275	Actual Collections from Liquidating Fund		E									U/E	
3A1	Pre	E	4276	Actual Collections from Financing Fund		E									U/E	
3A1	Pre	E	4277	Other Actual Collections - Federal		E									U/E	
3A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									U/E	
3A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									U/E	
3A2	Receivable From Federal Sources															
3A2	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							E		U/E	4
3A2	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E		U/E	4
3A2	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							F		U/E	4
3A2	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							F		U/E	4
3A2	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E									U/E	4
3A2	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	4
3A2	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E									U/E	4
3A2	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	4
3A2	Pre	E	4283	Interest Receivable from Treasury		E									U/E	4
3A2	Pre	B	4283	Interest Receivable from Treasury		B									U/E	4
3A2	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E									U/E	4
3A2	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B									U/E	4
3A2	Pre	E	4285	Receivable from the Liquidating Fund		E									U/E	4

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					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
3A2	Pre	B	4285	Receivable from the Liquidating Fund		B									U/E	4
3A2	Pre	E	4286	Receivable from the Financing Fund		E									U/E	4
3A2	Pre	B	4286	Receivable from the Financing Fund		B									U/E	4
3A2	Pre	E	4287	Other Federal Receivables		E									U/E	4
3A2	Pre	B	4287	Other Federal Receivables		B									U/E	4
3B Change In Unfilled Customer Orders																
3B1 Advance Received																
3B1	Pre	E	4222	Unfilled Customer Orders With Advance		E									U/E	4,13
3B1	Pre	B	4222	Unfilled Customer Orders With Advance		B									U/E	4,13
3B2 Without Advance From Federal Sources																
3B2	Pre	E	4221	Unfilled Customer Orders Without Advance		E							E		U/E	4,13
3B2	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E		U/E	4,13
3B2	Pre	E	4221	Unfilled Customer Orders Without Advance		E							F		U/E	4,13
3B2	Pre	B	4221	Unfilled Customer Orders Without Advance		B							F		U/E	4,13
3C Anticipated For Rest of Year, Without Advances																
3C	Pre	E	4060	Anticipated Collections from Non-Federal Sources	D	E									U	5
3C	Pre	E	4070	Anticipated Collections from Federal Sources	D	E									U	5
3C	Pre	E	4210	Anticipated Reimbursements and Other Income	D	E									U	5
3D Transfers from Trust Funds																
3D1 Collected																
3D1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									U/E	
3D2 Anticipated																
3D2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E									U	5
3D2	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	4
3D1	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	4

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.	
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
3E	Subtotal			CALC (1....3)												
4	Recoveries of Prior-Year Obligations															8
4A	Actual															
4A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									U/E	
4A	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									U/E	
4B	Anticipated															
4B	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	D	E									U	5
5	Temporarily Not Available Pursuant to Public Law															
5	Pre	E	4395	Authority Unavailable Pursuant to Public Law - Temporary		E		###-###							U	5
5	Pre	E	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E		###-###							U	4
5	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B		###-###							U	4
5	Pre	E	4398	Offsetting Collections Temporarily Precluded from Obligation		E		###-###							U	4
5	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation		B		###-###							U	4
6	Permanently Not Available															9
6A	Cancellations of Expired and No-Year Accounts(-)															
6A	Pre	E	4350	Canceled Authority		E									U/E	
6B	Enacted Rescissions (-)															
6B	Pre	E	4392	Rescissions - Current-Year		E		###-###							U	
6B	Pre	E	4393	Rescissions - Prior-Year		E		###-###							U	
6C	Capital Transfers and Redemption of Debt (-)															
6C	Pre	E	4146	Actual Repayments of Debt, Current-Year Authority		E									U/E	
6C	Pre	E	4147	Actual Repayments of Debt, Prior-Year Balances		E									U/E	
6C	Pre	E	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E									U/E	
6C	Pre	E	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E									U/E	

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Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.		
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3			
6D Other Authority Withdrawn (-)																	
6D	Pre	E	4133	Actual Adjustments to Contract Authority		E										U/E	
6D	Pre	E	4135	Contract Authority Liquidated		E	S									U/E	
6D	Pre	E	4143	Actual Reductions to Borrowing Authority		E										U/E	
6D	Pre	E	4391	Adjustments to Indefinite No-Year Authority	C	E										U	
6E Pursuant to Public Law (-)																	
6E	Pre	E	4135	Contract Authority Liquidated		E	P	###-###								U/E	
6E	Pre	E	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###								U/E	
6E	Pre	B	4136	Contract Authority To Be Liquidated by Trust Funds		B		###-###								U/E	
6E	Pre	E	4396	Authority Permanently Not Available Pursuant to Public Law		E		###-###								U/E	
6F Anticipated for the Rest of the Year (-)																	
6	Pre	E	4034	Anticipated Adjustments to Contract Authority		E										U	5
6	Pre	E	4044	Anticipated Reductions to Borrowing Authority		E										U	5
6	Pre	E	4047	Anticipated Transfers to Treasury		E										U	5
7 Total Budgetary Resources (CALC. 1...6)																	
Status of Budgetary Resources																	
8	Obligations Incurred:																
8A	Direct																10
8A1	Category A																
8A1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			A		D					U/E	4
8A1	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			A		D					U/E	4
8A1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		D					U/E	4
8A1	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			A		D					U/E	4
8A1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A		D					U/E	
8A1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A		D					U/E	
8A1	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			A		D					U/E	4
8A1	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			A		D					U/E	4
8A1	Pre	E	4902	Delivered Orders - Obligations, Paid		E			A		D					U/E	
8A1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A		D					U/E	
8A1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A		D					U/E	

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.	
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
8A2	Category B															
8A2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			B	####	D				U/E	4
8A2	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			B	####	D				U/E	4
8A2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			B	####	D				U/E	4
8A2	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			B	####	D				U/E	4
8A2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	####	D				U/E	
8A2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	####	D				U/E	
8A2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			B	####	D				U/E	4
8A2	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			B	####	D				U/E	4
8A2	Pre	E	4902	Delivered Orders - Obligations, Paid		E			B	####	D				U/E	
8A2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	####	D				U/E	
8A2	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	####	D				U/E	
8A3	Exempt From Apportionment															
8A3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			C		D				U/E	4
8A3	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			C		D				U/E	4
8A3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			C		D				U/E	4
8A3	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			C		D				U/E	4
8A3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		D				U/E	
8A3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D				U/E	
8A3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			C		D				U/E	4
8A3	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			C		D				U/E	4
8A3	Pre	E	4902	Delivered Orders - Obligations, Paid		E			C		D				U/E	
8A3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		D				U/E	
8A3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		D				U/E	
8B	Reimbursable															11
8B1	Category A															
8B1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			A		R				U/E	4
8B1	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			A		R				U/E	4
8B1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		R				U/E	4
8B1	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			A		R				U/E	4

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Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.		
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3			
8B1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E				A		R				U/E	
8B1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E				A		R				U/E	
8B1	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E				A		R				U/E	4
8B1	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B				A		R				U/E	4
8B1	Pre	E	4902	Delivered Orders - Obligations, Paid		E				A		R				U/E	
8B1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E				A		R				U/E	
8B1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E				A		R				U/E	
8B2 Category B																	
8B2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E				B	####	R				U/E	4
8B2	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B				B	####	R				U/E	4
8B2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E				B	####	R				U/E	4
8B2	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B				B	####	R				U/E	4
8B2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E				B	####	R				U/E	
8B2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E				B	####	R				U/E	
8B2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E				B	####	R				U/E	4
8B2	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B				B	####	R				U/E	4
8B2	Pre	E	4902	Delivered Orders - Obligations, Paid		E				B	####	R				U/E	
8B2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E				B	####	R				U/E	
8B2	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E				B	####	R				U/E	

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.	
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
8B3 Exempt From Apportionment																
8B3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E				C		R			U/E	4
8B3	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B				C		R			U/E	4
8B3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E				C		R			U/E	4
8B3	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B				C		R			U/E	4
8B3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E				C		R			U/E	
8B3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E				C		R			U/E	
8B3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E				C		R			U/E	4
8B3	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B				C		R			U/E	4
8B3	Pre	E	4902	Delivered Orders - Obligations, Paid		E				C		R			U/E	
8B3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E				C		R			U/E	
8B3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E				C		R			U/E	
8C Subtotal (8A...8B)																
9 Unobligated Balance:																
9A	Apportioned															12
9A1	Balance, Currently Available															
9A1	Pre	E	4510	Apportionments		E							A		U	
9A1	Pre	E	4610	Allotments - Realized Resources		E									U	
9A1	Pre	E	4700	Commitments		E									U	
9A2 Anticipated (+ or -)																
9A2	Pre	E	4590	Apportionments Unavailable - Anticipated Resources		E									U	5
9B Exempt From Apportionment																
9B	Pre	E	4620	Unobligated Funds Not Subject to Apportionment		E									U	
9C Other Available																
9C	Use only with prior OMB approval.															

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					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
10	Unobligated Balance Not Available															
10A	Apportioned For Subsequent Periods															
10A	Pre	E	4510	Apportionments		E						S			U	
10B	Deferred															
10	Pre	E	4430	Unapportioned Authority - OMB Deferral		E									U	
10C	Withheld Pending Rescission															
10	Pre	E	4420	Unapportioned Authority - Pending Rescission		E									U	
10D	Other															
10	Pre	E	4060	Anticipated Collections from Non-Federal Sources	C	E									U	5
10	Pre	E	4070	Anticipated Collections from Federal Sources	C	E									U	5
10	Pre	E	4210	Anticipated Reimbursements and Other Income	C	E									U	5
10	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	C	E									U	5
10	Pre	E	4450	Unapportioned Authority		E									U	
10	Pre	E	4630	Funds Not Available for Commitment/Obligation		E									U	
10	Pre	E	4650	Allotments - Expired Authority		E									E	
11	Total Status of Budgetary Resources (CALC. 8...10)															
Relationship of Obligations to Outlays:																
12	Obligated Balance, Net, Beginning of Period															
12	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E		U/E	
12	Pre	B	4221	Unfilled Customer Orders Without Advance		B							F		U/E	
12	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E		U/E	
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							F		U/E	
12	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	
12	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	
12	Pre	B	4283	Interest Receivable from Treasury		B									U/E	
12	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B									U/E	
12	Pre	B	4285	Receivable from the Liquidating Fund		B									U/E	
12	Pre	B	4286	Receivable from the Financing Fund		B									U/E	
12	Pre	B	4287	Other Federal Receivables		B									U/E	
12	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B									U/E	
12	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B									U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.	
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3		
13				Obligated Balance Transferred, Net (+ or -)												
13	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									U/E	
13	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		E									U/E	
14				Obligated Balance, Net, End of Period:												
14A				Accounts Receivable(-)												
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							E		U/E	
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							F		U/E	
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E									U/E	
14A	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E									U/E	
14A	Pre	E	4283	Interest Receivable from Treasury		E									U/E	
14A	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E									U/E	
14A	Pre	E	4285	Receivable from the Liquidating Fund		E									U/E	
14A	Pre	E	4286	Receivable from the Financing Fund		E									U/E	
14A	Pre	E	4287	Other Federal Receivables		E									U/E	
14B				Unfilled Customer Orders from Federal Sources (-)												
14B	Pre	E	4221	Unfilled Customer Orders Without Advance		E							E		U/E	13
14B	Pre	E	4221	Unfilled Customer Orders Without Advance		E							F		U/E	13
14C				Undelivered Orders (+)												
14C	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E									U/E	
14C	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									U/E	
14C	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									U/E	
14C	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									U/E	
14D				Accounts Payable (+)												
14D	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E									U/E	
14D	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		E									U/E	
14D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									U/E	

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.		
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3			
14D	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										U/E	
15	Outlays:																
15A	Disbursements (+)																
15A	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E										U/E	4
15A	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B										U/E	4
15A	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										U/E	
15A	Pre	E	4902	Delivered Orders - Obligations, Paid		E										U/E	
15A	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										U/E	
15B	Collections (-)																
15B	Pre	E	4222	Unfilled Customer Orders With Advance		E										U/E	4,13
15B	Pre	B	4222	Unfilled Customer Orders With Advance		B										U/E	4,13
15B	Pre	E	4252	Reimbursements and Other Income Earned - Collected		E										U/E	
15B	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										U/E	
15B	Pre	E	4260	Actual Collections of Governmental-Type Fees		E										U/E	
15B	Pre	E	4261	Actual Collection of Business-Type Fees		E										U/E	
15B	Pre	E	4262	Actual Collection of Loan Principal		E										U/E	
15B	Pre	E	4263	Actual Collection of Loan Interest		E										U/E	
15B	Pre	E	4264	Actual Collection of Rent		E										U/E	
15B	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		E										U/E	
15B	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		E										U/E	
15B	Pre	E	4267	Other Actual Governmental-Type Collections from Non-Federal Sources		E										U/E	
15B	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current		E										U/E	
15B	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E										U/E	
15B	Pre	E	4273	Interest Collected from Treasury		E										U/E	
15B	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		E										U/E	
15B	Pre	E	4275	Actual Collections from Liquidating Fund		E										U/E	
15B	Pre	E	4276	Actual Collections from Financing Fund		E										U/E	
15B	Pre	E	4277	Other Actual Collections - Federal		E										U/E	
15B	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E										U/E	
15B	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E										U/E	
15C	Subtotal			CALC (15A....15B)													

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Information on the SBR should be consistent with budget execution information reported on the Report on Budget Execution and Budgetary Resources (SF 133)
The SBR should include a separate column for non-budgetary Credit Program Financing Accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II Reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "FY 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133: Report on Budget Execution and Budgetary Resources line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650 and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are all rolled up to one on line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are all rolled up to one on line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D and 6E are all rolled up to one on line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2 and 8A3 are all rolled up to one on line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2 and 8B3 are all rolled up to one on line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are all rolled up to one on line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C and 10D are all rolled up to one on line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ Must agree with line 4 on the Statement of Financing. This should equal deposits to Treasury that are reported on SF 224, SF 1219 and SF 1220. Excludes amounts related to the change in receivables. Revenue collected and distributed in offsetting receipt accounts only.
- 16/ Lines 16 and 17 are not included on the SF133, but are on the Statement of Budgetary Resources.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
For all Unexpended Balances:									
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3		N/A							
4		4350	Canceled Authority	E					
4		4391	Adjustments to Indefinite No-Year Authority	E					
5		1010	Fund Balance With Treasury	E					
For Treasury Appropriation Fund Symbols With Unrealized Discounts:									
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E					2
6	911	1621	Discount on Securities Other Than Public Debt Securities	E					2,3
For Treasury Appropriation Fund Symbols With Imprest Funds:									
6	921	1120	Imprest Funds	E					2
6	921	1130	Funds Held by the Public	E					2
For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:									
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E					2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E					2
For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:									
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E					2
For Treasury Appropriation Fund Symbols With Investments in Agency Securities:									
6	972	1620	Investments in Securities Other Than Public Debt Securities	E					2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3	951	4141	Current-Year Borrowing Authority Realized - Definite	E			T		2
3	962	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D		T		2
3	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
3	951	4392	Rescissions - Current-Year	E		B	T		2
3	962	4392	Rescissions - Current-Year	E		B	P		2
3	951	4393	Rescissions - Prior-Year	E		B	T		2
3	962	4393	Rescissions - Prior-Year	E		B	P		2
4	951	4145	Borrowing Authority Converted to Cash	E	D		T		2
4	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
5		N/A							
CALC (2 +/- 3 - 4) Also Equals:									
6	951	4141	Current-Year Borrowing Authority Realized - Definite	E			T		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	D		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
6	951	4145	Borrowing Authority Converted to Cash	E	D		T		2
6	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
6	951	4149	Borrowing Authority Carried Forward	B	D		T		2
6	962	4149	Borrowing Authority Carried Forward	B	D		P		2
6	951	4392	Rescissions - Current-Year	E		B	T		2
6	962	4392	Rescissions - Current-Year	E		B	P		2
6	951	4393	Rescissions - Prior-Year	E		B	T		2
6	962	4393	Rescissions - Prior-Year	E		B	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E			T		2
3	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E			P		2
4	951	4145	Borrowing Authority Converted to Cash	E	I		T		2
4	962	4145	Borrowing Authority Converted to Cash	E	I		P		2
5	951	4143	Actual Reductions to Borrowing Authority	E	I		T		2
5	962	4143	Actual Reductions to Borrowing Authority	E	I		P		2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E			T		2
6	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E			P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	I		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	I		P		2
6	951	4145	Borrowing Authority Converted to Cash	E	I		T		2
6	962	4145	Borrowing Authority Converted to Cash	E	I		P		2
6	951	4149	Borrowing Authority Carried Forward	B	I		T		2
6	962	4149	Borrowing Authority Carried Forward	B	I		P		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3	941	4131	Current-Year Contract Authority Realized - Definite	E					2
4	941	4135	Contract Authority Liquidated	E	D	P			2
5	941	4133	Actual Adjustments to Contract Authority	E	D				2
5	941	4135	Contract Authority Liquidated	E	D	S			2
5	941	4392	Rescissions - Current-Year	E		C			2
5	941	4393	Rescissions - Prior-Year	E		C			2
CALC (2 + 3 - 4 +/- 5) Also Equals:									
6	941	4131	Current-Year Contract Authority Realized - Definite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	D				2
6	941	4135	Contract Authority Liquidated	E	D				2
6	941	4139	Contract Authority Carried Forward	B	D				2
6	941	4392	Rescissions - Current-Year	E		C			2
6	941	4393	Rescissions - Prior-Year	E		C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
4	941	4135	Contract Authority Liquidated	E	I	P			2
5	941	4133	Actual Adjustments to Contract Authority	E	I				2
5	941	4135	Contract Authority Liquidated	E	I	S			2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	I				2
6	941	4135	Contract Authority Liquidated	E	I				2
6	941	4139	Contract Authority Carried Forward						

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
For all Treasury Appropriation Fund Symbols:									
7		4126	Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS - Receivable	E					
7		4137	Transfers of Contract Authority	E					
7		4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	E					
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E					
7		4251	Reimbursements and Other Income Earned - Receivable	E				E	
7		4251	Reimbursements and Other Income Earned - Receivable	E				F	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	E					
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E					
7		4283	Interest Receivable from Treasury	E					
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E					
7		4285	Receivable from the Liquidating Fund	E					
7		4286	Receivable from the Financing Fund	E					
7		4287	Other Federal Receivables	E					
8		4221	Unfilled Customer Orders Without Advance	E				E	
8		4221	Unfilled Customer Orders Without Advance	E				F	
9		4801	Unexpended Obligations - Unpaid	E					
9		4831	Unexpended Obligations, Transferred - Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
9		4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
10		4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	E					
10		4901	Expended Authority - Unpaid	E					
10		4931	Expended Authority, Transferred - Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E					
10		4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	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:									
11		4157	Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	E					
11		4158	Auth. Made Avail. from Offsetting Collections Balances Prev. Precluded from Obligation	E					
11		4394	Receipts Not Available for Obligation Upon Collection	E					
11		4397	Receipts and Appropriations Temporarily Precluded from Obligation	E					
11		4398	Offsetting Collections Temporarily Precluded from Obligation	E					
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E					
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Not Subject to Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
11		4700	Commitments	E					

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting

ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and include the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority to Borrow from the Treasury
962	Authority to Borrow from the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have nonFederal investments, FACTS II will report only Federal investments.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			Additional Information Required
					/1	Form and Content Notes		
				Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)		
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E		
1	Post	E	1010	Fund Balance With Treasury		O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			Additional Information Required
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
2 Investments (continued)								
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E		
3	Post	E	1310	Accounts Receivable	F	O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	O		
3	Post	E	1320	Employment Benefit Contributions	F	E		
3	Post	E	1325	Taxes Receivable	F	E		
3	Post	E	1329	Allowance for Loss on Taxes Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	O		
3	Post	E	1340	Interest Receivable	F	E		
3	Post	E	1340	Interest Receivable	F	O		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	F	E		Related to accounts receivable
3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	F	O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	F	E		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	F	O		Related to accounts receivable

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes		
					/1	Form and Content Notes	
						Federal/NonFederal	Entity (E) NonEnt (O)
4 Loans Receivable							
4	Post	E	1340	Interest Receivable	F	E	Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E	Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E	
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E	
4	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	F	E	Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	F	E	Related to loans receivable
5 Other							
5	Post	E	1410	Advances to Others	F	E	
5	Post	E	1410	Advances to Others	F	O	
5	Post	E	1450	Prepayments	F	E	
5	Post	E	1450	Prepayments	F	O	
5	Post	E	1920	Unrequisitioned Authorized Appropriations	F*	E	
5	Post	E	1921	Receivable from Appropriations	F*	E	Do not use without permission from Treasury or OMB
5	Post	E	1990	Other Assets	F	E	
5	Post	E	1990	Other Assets	F	O	
6 Total Intragovernmental Assets CALC (1..5)							
Assets With the Public							
7 Cash, Foreign Currency and Other Monetary Assets							
7	Post	E	1110	Undeposited Collections	N*	E	
7	Post	E	1110	Undeposited Collections	N*	O	
7	Post	E	1120	Imprest Funds	N*	E	
7	Post	E	1120	Imprest Funds	N*	O	
7	Post	E	1130	Funds Held by the Public	N*	E	
7	Post	E	1190	Other Cash	N*	E	
7	Post	E	1190	Other Cash	N*	O	
7	Post	E	1195	Other Monetary Assets	N*	E	
7	Post	E	1195	Other Monetary Assets	N*	O	
7	Post	E	1200	Foreign Currency	N*	E	
7	Post	E	1200	Foreign Currency	N*	O	
7	Post	E	1531	Seized Monetary Instruments	N*	O	
7	Post	E	1532	Seized Cash Deposited	N*	O	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			Additional Information Required
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E		
9	Post	E	1310	Accounts Receivable	N	O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	O		
9	Post	E	1320	Employment Benefit Contributions	N	E		
9	Post	E	1340	Interest Receivable	N	E		Related to accounts receivable
9	Post	E	1340	Interest Receivable	N	O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	N	E		Related to accounts receivable
9	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	N	O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	N	E		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	N	O		Related to accounts receivable
10 Taxes Receivable								
10	Post	E	1325	Taxes Receivable	N	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N	O		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			Additional Information Required
					/1	Form and Content Notes		
						Federal/NonFederal	Entity (E) NonEnt (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		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete		E		
12	Post	E	1514	Operating Materials and Supplies Held For		E		
12	Post	E	1519	Operating Materials and Supplies -		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		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support 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		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			Additional Information Required
					/1	Form and Content Notes		
				Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)		
12	Post	E	1599	Other Related Property - Allowance		E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets With the Public								
13 General Property, Plant and Equipment								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant and Equipment	N*	E		
14 Other								
14	Post	E	1410	Advances to Others	N	E		
14	Post	E	1410	Advances to Others	N	O		
14	Post	E	1450	Prepayments	N	E		
14	Post	E	1450	Prepayments	N	O		
14	Post	E	1990	Other Assets	N	E		
14	Post	E	1990	Other Assets	N	O		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
15	Total Assets			CALC (6..14)				
Intragovernmental Liabilities								
16	Accounts Payable							
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	Related to accounts payable
16	Post	E	2170	Subsidy Payable to Financing Account	F*		C	
16	Post	E	2170	Subsidy Payable to Financing Account	F*		U	
16	Post	E	2179	Contra Liability for Subsidy Payable to Financing Account	F*		C	
17	Debt							
17	Post	E	2140	Accrued Interest Payable	F		C	Related to debt
17	Post	E	2140	Accrued Interest Payable	F		U	Related to debt
17	Post	E	2510	Principal Payable to Treasury	F*		C	
17	Post	E	2510	Principal Payable to Treasury	F*		U	
17	Post	E	2520	Principal Payable to Federal Financing Bank	F*		C	
17	Post	E	2520	Principal Payable to Federal Financing Bank	F*		U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing	F		C	
17	Post	E	2540	Participation Certificates	F		C	
17	Post	E	2540	Participation Certificates	F		U	
17	Post	E	2590	Other Debt	F		C	
17	Post	E	2590	Other Debt	F		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			Additional Information Required
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related	F		U	
18	Post	E	2310	Advances from Others	F		C	
18	Post	E	2320	Deferred Credits	F		C	
18	Post	E	2320	Deferred Credits	F		U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	F		C	
18	Post	E	2920	Contingent Liabilities	F		C	
18	Post	E	2920	Contingent Liabilities	F		U	
18	Post	E	2940	Capital Lease Liability	F		C	
18	Post	E	2940	Capital Lease Liability	F		U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed			C	
18	Post	E	2960	Accounts Payable From Canceled	F		U	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C	
18	Post	E	2990	Other Liabilities	F		U	
19 Total Intragovernmental Liabilities CALC (16..18)								
Liabilities with the Public								
20 Accounts Payable								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
21 Loan Guarantee Liability								
21	Post	E	2180	Loan Guarantee Liability	N*		C	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
22 Debt Held by the Public								
22	Post	E	2140	Accrued Interest Payable	N		C	Related to debt
22	Post	E	2140	Accrued Interest Payable	N		U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing	N		C	
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing	N		U	
22	Post	E	2540	Participation Certificates	N		C	
22	Post	E	2540	Participation Certificates	N		U	
22	Post	E	2590	Other Debt	N		C	
22	Post	E	2590	Other Debt	N		U	
23 Federal Employee and Veterans' Benefits								
23	Post	E	2610	Actuarial Pension Liability	N*		C	
23	Post	E	2610	Actuarial Pension Liability	N*		U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		U	
23	Post	E	2650	Actuarial FECA Liability	N*		C	
23	Post	E	2650	Actuarial FECA Liability	N*		U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C	
23	Post	E	2690	Other Actuarial Liabilities	N*		U	
Liabilities With the Public								
24 Environmental Cleanup and Disposal Costs								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C	
24	Post	E	2995	Estimated Cleanup Cost Liability	N		U	
25 Benefits Due and Payable								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C	
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			Additional Information Required
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	
26 Other Liabilities With the Public								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related	N		U	
26	Post	E	2310	Advances from Others	N		C	
26	Post	E	2320	Deferred Credits	N		C	
26	Post	E	2320	Deferred Credits	N		U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired	N*		U	
26	Post	E	2920	Contingent Liabilities	N		C	
26	Post	E	2920	Contingent Liabilities	N		U	
26	Post	E	2940	Capital Lease Liability	N		C	
26	Post	E	2940	Capital Lease Liability	N		U	
26	Post	E	2960	Accounts Payable From Canceled	N		U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C	
26	Post	E	2990	Other Liabilities	N		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					1/	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
27				Total Liabilities CALC (19..26)				
28				Commitments and Contingencies (Note 16)				
Net Position								
29				Unexpended Appropriations				
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30				Cumulative Results of Operations				
30	Post	E	3310	Cumulative Results of Operations				
31				Total Net Position CALC (29+30)				
32				Total Liab/Net Position CALC (27+31)				

1/ Use USSGL attribute values as provided in USSGL Section IV, page 17.
 * By definition, this USSGL account can only have this USSGL attribute value.

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
Program Costs:								
Program A:								
Intragovernmental Gross Costs								
1	Intragovernmental							
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing from Treasury	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7110	Gains on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7180	Unrealized Gains - Investments	F	X		Production, Nonproduction
1	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
1	Pre	E	7210	Losses on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses - Investments	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Less: Intragovernmental Earned Revenues								
2	Pre	E	5100	Revenue from Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue from Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue	F	X	A	

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
2	Pre	E	5319	Contra Revenue for Interest	F	X	A	
2	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	F	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines and	F	X	A	
2	Pre	E	5400	Benefit Program Revenue	F	X*		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X*		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5900	Other Revenue	F	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
3 Intragovernmental Net Costs								
3				CALC (1 - 2)				
Gross Costs With the Public								
4	With the Public							
4	Pre	E	6100	Operating Expenses/Program Costs	N			Production
4	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
4	Pre	E	6320	Interest Expenses on Securities	N			Production
4	Pre	E	6330	Other Interest Expenses	N			Production
4	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
4	Pre	E	6500	Cost of Goods Sold	N			Production
4	Pre	E	6600	Applied Overhead	N			Production
4	Pre	E	6610	Cost Capitalization Offset	N			Production
4	Pre	E	6710	Depreciation, Amortization and Depletion	N			Production
4	Pre	E	6720	Bad Debt Expense	N			Production
4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
4	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4	Pre	E	7110	Gains on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7180	Unrealized Gains - Investments	N	X		Production, Nonproduction
4	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
4	Pre	E	7210	Losses on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7280	Unrealized Losses - Investments	N	X		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction
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

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
5	Less: Earned Revenues							
5	Pre	E	5100	Revenue from Goods Sold	N	X*		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue from Services Provided	N	X*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue	N	X	A	
5	Pre	E	5319	Contra Revenue for Interest	N	X	A	
5	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	N	X	A	
5	Pre	E	5329	Contra Revenue for Penalties, Fines and	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	N	X*		
5	Pre	E	5900	Other Revenue	N	X		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	X		
6	Net Costs With the Public							
6			CALC (4 - 5)					
7	Total Net Costs							
			CALC (3 + 6)					
8	Costs Not Assigned to Programs							
8	Pre	E	6400	Benefit Expense				Nonproduction. Cost not assigned to programs.
8	Pre	E	6800	Future Funded Expenses				Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)				Nonproduction. Cost not assigned to programs.
8	Pre	E	6900	Nonproduction Costs				Nonproduction. Cost not assigned to programs.
8	Pre	E	7110	Gains on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
8	Pre	E	7180	Unrealized Gains - Investments		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7190	Other Gains		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses - Investments		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability				Nonproduction. Cost not assigned to programs.
9 Less: Earned Revenues Not Attributed to Programs								
9	Pre	E	5310	Interest Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest		X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue		X		Exchange revenue not attributable to programs.
10 Net Cost of Operations								
10			CALC (5 + (7 + 8 - 9))					

* By definition, this USSGL account can only have this USSGL attribute value.

Footnote:

1 - Use attributes values as provided in Section IV, page 17.

Statement of Changes in Net Position for Fiscal 2002 Reporting

							USSGL Attributes/1			
							Adjusted Trial Balance			
Cum. Res. of Oper.	Unexp. Approp.	Line No	Pre/Post	Trial Bal	USSGL Account	USSGL Account Title	Exch./Nonexch.	Custodial/Noncust.	Additional Information Required	
		1	Beginning Balances							
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative				
X		1	Pre	B	3310	Cumulative Results of Operations				
		2	Prior-Period Adjustments (+/-)							
X		2	Pre	E	7400	Prior-Period Adjustments				
	X	2	Pre	E	3109	Unexpended Appropriations - "Prior-Period Adjustment"				
		3	Beginning Balances, As Adjusted							
X	X	3			CALC (1..2)					
		Budgetary Financing Sources:								
		4	Appropriations Received							
	X	4	Pre	E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds.	
		5	Appropriations Transferred-In/Out (+/-)							
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers In			Debit - Decreases/Credit - Increases	
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers Out			Debit - Decreases/Credit - Increases	
		6	Other Adjustments (Rescissions, etc.) (-)							
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases	
X		6	Pre	E	5790	Other Financing Sources			Relating to adjustments. Debit - Increases/Credit - Increases	
		7	Appropriations Used							
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases	
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases	

Statement of Changes in Net Position for Fiscal 2002 Reporting

							USSGL Attributes/1				
							Adjusted Trial Balance				
Cum. Res. of Oper.	Unexp. Approp.	Line No	Pre/Post	Trial Bal	USSGL Account	USSGL Account Title	Exch./Nonexch.	Custodial/Noncust.	Additional Information Required		
		8	Non-Exchange Revenue								
X		8	Pre	E	5310	Interest Revenue	T	A			
X		8	Pre	E	5319	Contra Revenue for Interest	T	A			
X		8	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	T	A			
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	T	A			
X		8	Pre	E	5800	Tax Revenues Collected	T*	A	Reported by recipient/noncust. Entity only		
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only		
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only		
X		8	Pre	E	5890	Tax 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.		
		10	Transfers-in/out Without Reimbursement (+/-)								
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In					
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out					
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In					

Statement of Changes in Net Position for Fiscal 2002 Reporting

						USSGL 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
		15	Other (+/-)						
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	7110	Gains on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains - Investments	T		No budgetary impact.
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses - Investments	T		No budgetary impact.
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.
		16	Total Financing Sources						
X		16			CALC (6..15)				
	X	16			CALC (4..7)				
X		17	Net Cost of Operations (+/-)						
		18	Ending Balances						
X		18			CALC ((3+16) -17)				Should equal the ending amount reported as net position on the balance sheet.
	X	18			CALC (3 + 16)				Should equal the ending amount reported as net position on the balance sheet.

* - By definition, this USSGL account can only have this USSGL attribute value.

Footnotes:

1 - Use attribute values as provided in Section IV, page 17.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1 Obligations Incurred (Previous SOF 1A) (Must = new SBR line 8)							
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations,			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2 Less: Spending Authority From Offsetting Collections and Recoveries (Previous SOF 1B) (Must = new SBR line 3, 4)							
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collection of Business-Type Fees			
2	Pre	E	4262	Actual Collection of Loan Principal			
2	Pre	E	4263	Actual Collection of Loan Interest			
2	Pre	E	4264	Actual Collection of Rent			
2	Pre	E	4265	Actual Collections from Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current			
2	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
2	Pre	E	4273	Interest Collected from Treasury			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
2	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current			
2	Pre	E	4275	Actual Collections from Liquidating Fund			
2	Pre	E	4276	Actual Collections from Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current			
2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent			
2	Pre	E-B	4283	Interest Receivable from Treasury			
2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current			
2	Pre	E-B	4285	Receivable from Liquidating Fund			
2	Pre	E-B	4286	Receivable from the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
3				Obligations Net of Offsetting Collections and Recoveries			
3			CALC (1 - 2)				
4				Less: Offsetting Receipts <i>(Related to Previous SOF 1F, 1G and 1H) (Must = new SBR line 16)</i>			Should equal deposits to Treasury on SF224, SF1219 and SF1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue from Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue from Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue			
4	Pre	E	5319	Contra Revenue for Interest			
4	Pre	E	5320	Penalties, Fines and Administrative Fees			
4	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5800	Tax Revenues Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenue Refunds			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
5				Net Obligations			
5			CALC (3 - 4)				

Statement of Financing for Fiscal 2002 Reporting

				USSGL Attributes/1			
				Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Other Resources							
6 Donations and Forfeitures of Property (Previous SOF 1C) (Must = new CNP line 12)							
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial			
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 (+/-) (Previous SOF 1E) (Must = new 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 (Previous SOF 1D) (Must = new CNP line 14)							
8	Pre	E	5780	Imputed Financing Sources			
9 Other Resources (+/-) (Previous SOF 1I, 1G and added USSGL 7000 series) (Must = new CNP line 15)							
9	Pre	E	5790	Other Financing Sources			No budgetary impact
9	Pre	E	5799	Adjustment of Appropriated Capital Used			No budgetary impact
9	Pre	E	5900	Other Revenue		T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains - Investments		T	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets		T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses - Investments		T	No budgetary impact.
9	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
10	Net Other Resources Used to Finance Activities						
			CALC (6...9)				
11	Total Resources Used to Finance Activities						
			CALC (5+10)				
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12	Change in Budgetary Resources Obligated for Goods, Services and Benefits Ordered but not yet Provided (Previous SOF 2A, 2B)						
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E-B	4802	Undelivered Orders - Obligations,			Net (Increases)/Decreases
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
13	Resources That Fund Expenses Recognized in Prior Periods (Previous SOF 2D)						
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
-OR-							
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to USSGL account 6790 recorded when the collection is received.							

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
13^	Pre	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent			Credit reform loans
-OR-							
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
-OR-							
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 Canceled			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
-OR-							
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
13^ Comment: If "financing sources that fund costs of prior periods" cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.							

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
14	Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations						
14A	Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy <i>(Previous SOF 2E)</i>						
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform
14A	Pre	E	4261	Actual Collection of Business-Type Fees			Credit reform
14A	Pre	E	4262	Actual Collection of Loan Principal			Credit reform
14A	Pre	E	4264	Actual Collection of Rent			Credit reform
14A	Pre	E	4265	Actual Collections from Sale of Foreclosed Property			Credit reform
14A	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current			Credit reform
14A	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent			Credit reform
14A	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current			Credit reform
14A	Pre	E	4275	Actual Collections from Liquidating Fund			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4277	Other Actual Collections - Federal			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current			Credit reform
14A	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent			Credit reform
14A	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current			Credit reform
14A	Pre	E-B	4285	Receivable from Liquidating Fund			Credit reform
14A	Pre	E-B	4286	Receivable from the Financing Fund			Credit reform
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
14B	Other						
14B	Pre	E	5310	Interest Revenue		T	
14B	Pre	E	5319	Contra Revenue for Interest		T	
14B	Pre	E	5320	Penalties, Fines and Administrative Fees		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5800	Tax Revenues Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenue Refunds		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15 Resources That Finance the Acquisition of Assets or Liquidation of Liabilities (+/-) (Previous SOF 2C1...2C5)							
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete			
15	Pre	E-B	1521	Inventory Purchased for Resale			
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			
15	Pre	E-B	1523	Inventory Held for Repair			
15	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable			
15	Pre	E-B	1525	Inventory - Raw Materials			
15	Pre	E-B	1526	Inventory - Work-in-Process			
15	Pre	E-B	1527	Inventory - Finished Goods			
15	Pre	E-B	1529	Inventory - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			

Statement of Financing for Fiscal 2002 Reporting

				USSGL Attributes/1			
				Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
15	Pre	E-B	1569	Commodities - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			
15	Pre	E-B	1572	Stockpile Materials Held for Sale			
15	Pre	E-B	1591	Other Related Property			
15	Pre	E-B	1599	Other Related Property - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			
15	Pre	E-B	1712	Improvements to Land			
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			
15	Pre	E-B	1730	Buildings, Improvements and Renovations			
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements and Renovations			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1750	Equipment			
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1830	Internal-Use Software			
15	Pre	E-B	1832	Internal-Use Software in Development			
15	Pre	E-B	1839	Accumulated Amortization on Internal Use Software			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1840	Other Natural Resources			
15	Pre	E-B	1849	Allowance for Depletion			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1890	Other General Property, Plant and Equipment			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
<p>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...1849) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).</p>							
<p>Note that other asset transactions that have yet to be identified also may affect this line.</p>							
<p>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.</p>							
15	Pre	E-B	1310	Accounts Receivable			
15	Pre	E-B	1350	Loans Receivable			Noncredit reform
15	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing account/liquidating account

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified may also affect this line.							
Comment: Transactions for non-Government securities have not been completed. Changes to line 15 may be necessary once the transactions are completed.							
16	Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations (Previous SOF 2F + 2G)						
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	7400	Prior-Period Adjustments			Use if related to asset or a decrease in a liability reported in "Resource Used to Finance Items not Part of Net Cost of
Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed and only those relating to an asset reported in "Resources Used to Finance Items not Part of the Net Cost of Operations" should be included on this line.							
17	Total Resources Used to Finance Items Not Part of the Net Cost of Operations						
				CALC (12...16)			
18	Total Resources Used to Finance the Net Cost of Operations						
				CALC (11-17)			
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:							
Components Requiring or Generating Resources in Future Periods:							
19	Increase in Annual Leave Liability (Previous SOF 4)						
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.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
20	Increase in Environmental and Disposal Liability (Previous SOF 4)						
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OR-						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
21	Upward/Downward Reestimates of Credit Subsidy Expense (+/-) (Previous SOF 3E)						
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
	-OR-						
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OR-						
21*	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform. Upward subsidy reestimate.
22	Incr						
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases)
22	Pre	E-B	1340	Interest Receivable		X	(Increases)
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(Increases)
23	Other (+/-) (Previous SOF 4)						
23*	Pre	E	7400	Prior-Period Adjustments			Use if related to an increase in a liability reported in Section 4.
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
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 Canceled			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
-OR-							
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit			Debit account balance. See line 13 for credit balance.
19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."							
24 Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods							
24			CALC (19...23)				
Components Not Requiring or Generating Resources:							
25 Depreciation and Amortization (Previous SOF 3A)							
25	Pre	E	6710	Depreciation, Amortization and Depletion			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E-B	1623	Amortization of Premium and Discount on Securities Other Than Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E	1633	Amortization of Discount U.S. Treasury Zero Coupon Bonds Issued by Public Debt		X	Subtract net debit balance. Add net credit balance.
26 Revaluation of Assets or Liabilities (+/-) (Previous SOF 3C)							
26	Pre	E	7180	Unrealized Gains - Investments		X	
26	Pre	E	7190	Other Gains		X	Revaluation of assets. Related to Statement of Net Cost
26	Pre	E	7280	Unrealized Losses - Investments		X	Related to Statement of Net Cost
26	Pre	E	7290	Other Losses		X	Revaluation of assets

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
27	Other (+/-) (Previous SOF 3B, 3D, 3E)						
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27	Pre	E	7110	Gains on Disposition of Assets			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
27	Pre	E	7210	Losses on Disposition of Assets			Related to the Statement of Net Cost.
27	Pre	E	6500	Cost of Goods Sold			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
27	Pre	E	7300	Extraordinary Items			
27* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to SGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.							
28 Total Components of Net Cost of Operations That Will Not Require or Generate Resources							
			CALC (25...27)				
29 Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period							
			CALC(24 + 28)				
30 Net Cost of Operations							
			CALC (18 + 29)				

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999. This guidance is available on the FASAB website at www.financenet.gov/financenet/fed/FASAB/news.htm.

* By definition, this USSGL account can only have this attribute value.

Footnote:

1 - Use attribute values as provided in Section IV, page 17.

Form and content attributes are not applicable for budgetary accounts.

Statement of Custodial Activity for Fiscal 2002 Reporting

Line No	Trial Bal	USSGL Account		USSGL Attributes/1	Additional Information Required
		No	Title	Adjusted Trial Balance Cust/ Noncust	
1	E	5800	Tax Revenues Collected	S	Income and FICA/SECA Taxes
2	E	5800	Tax Revenues Collected	S	Corporate Income Taxes
3	E	5800	Tax Revenues Collected	S	Excise Taxes
4	E	5800	Tax Revenues Collected	S	Estate and Gift Taxes
5	E	5800	Tax Revenues Collected	S	Federal Unemployment Taxes
6	E	5800	Tax Revenues Collected	S	Customs Duties
7	E	5800	Tax Revenues Collected	S	Miscellaneous
7	E	5310	Interest Revenue	S	
7	E	5319	Contra Revenue for Interest	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	S	
7	E-B	1360	Penalties, Fines and Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1340	Interest Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to other revenue. (Increase)/Decrease
8		CALC	(1...7)		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines and Administrative Fees Receivable	S	

Statement of Custodial Activity for Fiscal 2002 Reporting

		USSGL Account		USSGL Attributes/1	
Line No	Trial Bal	No	Title	Adjusted Trial Balance Cust/ Noncust	Additional Information Required
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	
				S	
10		CALC	(8 + 9)		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds. By recipient
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980. By recipient.
11	E	5890	Tax Revenue Refunds	S	By recipient
11	E	5990	Collections for Others	S*	By recipient
11	E	6330	Other Interest Expenses	S	By recipient
*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	E	5991	Accrued Collections for Others	S*	
Optional Method					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
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		CALC	(10 - 11 - 12 - 13)		
If the "Optional Method" for line 12 is used -					
14		CALC	(10 - 11 + 12 - 13)		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero
If the "Optional Method" for line 12 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 97-01, page 39, 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 97-01, page 39.)					

Statement of Custodial Activity for Fiscal 2002 Reporting

			USSGL Account	USSGL Attributes/1	
Line No	Trial Bal	No	Title	Adjusted Trial Balance	<u>Additional Information Required</u>
				Cust/ Noncust	

Footnote

- 1 Use attribute values as provided in Section IV, page 17.
- * By definition, this USSGL account can only have this attribute value.

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ 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	Unexpended Obligations- Unpaid	E												U						
1000	-	4801	Unexpended Obligations- Unpaid	B												U						
1000	+	4802	Unexpended Obligations - Prepaid/Advanced	E												U						
1000	-	4802	Unexpended Obligations - Prepaid/Advanced	B												U						
1000	+	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												U						
1000	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E												U						
1000	+	4901	Expended Authority - Unpaid	E												U						
1000	-	4901	Expended Authority - Unpaid	B												U						
1000	+	4902	Expended Authority - Paid	E												U						
1000	+	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E												U						
1000	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E												U						
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION																						
2140 Unobligated balance carried forward, start of year (+)																						
2140 Not supported by USSGL.																						
2149 Unobligated balance carried forward, start of year: Contract authority (+)																						
2149 Not supported by USSGL.																						
2199 Total unobligated balance carried forward, start of year (+)																						
2199	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	B												U						
2199	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	B												U						
2199	-	4136	Contract Authority to be Liquidated by Trust Funds	B												U						
2199	+	4137	Transfers of Contract Authority	B												U						
2199	+	4139	Contract Authority Carried Forward	B												U						
2199	+	4149	Borrowing Authority Carried Forward	B												U						
2199	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority-To be Transferred	B												U						
2199	+	4201	Total Actual Resources - Collected	B												U						
2199	+	4221	Unfilled Customer Orders Without Advance	B				E								U						
2199	+	4222	Unfilled Customer Orders	B												U						
2199	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B												U						
2199	+	4251	Reimbursements and Other Income Earned - Receivable	B				E								U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
2199	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B												U							
2199	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B												U							
2199	+	4283	Interest Receivable from Treasury	B												U							
2199	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B												U							
2199	+	4285	Receivable from the Liquidating Fund	B												U							
2199	+	4286	Receivable from the Financing Fund	B												U							
2199	+	4287	Other Federal Receivables	B												U							
2199	-	4394	Receipts Not Available for Obligation Upon Collection	B												U							
2199	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	B												U							
2199	-	4398	Offsetting Collections Temporarily Precluded from Obligation	B												U							
2199	-	4801	Unexpended Obligations - Unpaid	B												U							
2199	-	4802	Unexpended Obligations - Prepaid/Advanced	B												U							
2199	-	4901	Expended Authority - Unpaid	B												U							
2200 New budget authority (gross) (+)																							
2200			This line is calculated. Sum of P&F lines 4000 through 6990, excluding subtotals.																				
2210 Resources available from recoveries of prior year obligations (+)																							
2210	+	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												U							
2210	+	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E												U							
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]																							
2221	-	4176	Allocation Transfer - Prior Year Balances	E								##	####			U	t						
2221	-	4190	Transfers - Prior-Year Balances	E								##	####			U	t						
2222 Unobligated balance transferred from other accounts (+) [xx-xxxx]																							
2222	+	4176	Allocation Transfer - Prior Year Balances	E								##	####			U	f						
2222	+	4190	Transfers - Prior-Year Balances	E								##	####			U	f						
2240 Capital transfer to general fund (-)																							
2240			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
2260 Portion applied to repay debt (-)																							
2260			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
2270 Balance of authority to borrow withdrawn (-)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
2270	-	4143	Actual Reductions To Borrowing Authority	E												U							
2275 Balance of contract authority withdrawn (-)																							
2275	-	4133	Actual Adjustments To Contract Authority	E												U							
2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)																							
2380	-	4396	Authority Permanently Not Available Pursuant to Public Law	E		99-177										U							
2385 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)																							
2385	-	4396	Authority Permanently Not Available Pursuant to Public Law	E		99-177										U							
2390 Total budgetary resources available for obligation (+)																							
2390		This line is calculated. Sum of P&F lines 21XX or 2199 through 2385, when there are multiple entries on lines 21XX through 2385.																					
2395 Total new obligations (-)																							
2395		This line is calculated. Same as P&F line 1000, with opposite sign.																					
2397 Deficiency (+)																							
2397	+	4450	Unapportioned Authority	E												U		d			N		
2397	+	4510	Apportionments	E			A									U		d			N		
2397	+	4610	Allotments - Realized Resources	E												U		d			N		
2397	+	4620	Unobligated Funds not Subject to Apportionment	E												U		d			N		
2397	+	4630	Funds Not Available for Commitment/Obligation	E												U		d			N		
2397	+	4700	Commitments	E												U		d			N		
2398 Unobligated balance expiring or withdrawn (-)																							
2398	-	4350	Canceled Authority	E												U			X		N		
2398	-	4450	Unapportioned Authority	E												U					Y		
2398	-	4510	Apportionments	E												U					Y		
2398	-	4610	Allotments - Realized Resources	E												U					Y		
2398	-	4620	Unobligated Funds not Subject to Apportionment	E												U					Y		
2398	-	4630	Funds Not Available for Commitment/Obligation	E												U					Y		
2398	-	4700	Commitments	E												U					Y		
2440 Unobligated balance available, end of year (+)																							
2440		Not supported by USSGL.																					
2449 Unobligated balance available, end of year: Contract authority (+)																							
2449		Not supported by USSGL.																					
2499 Total unobligated balance carried forward, end of year (+)																							
2499		4420	Unapportion Authority - Pending Rescission	E												U					N		
2499		4430	Unapportioned Authority - OMB Deferral	E												U					N		
2499		4450	Unapportioned Authority	E												U			x		N		
2499		4510	Apportionments	E												U			x		N		
2499		4610	Allotments - Realized Resources	E												U			x		N		
2499		4620	Unobligated Funds not Subject to Apportionment	E												U			x		N		
2499		4630	Funds Not Available for Commitment/Obligation	E												U			x		N		

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
2499		4700	Commitments	E												U		x		N		
NEW BUDGET AUTHORITY (GROSS), DETAIL																						
4000 Appropriation (+)																						
4000	+	4111	Debt Liquidation Appropriations	E	P					D						U						1/3/4
4000	+	4112	Deficiency Appropriations	E						D						U						1/3/4
4000	+	4115	Loan Subsidy Appropriation - Definite - Current	E	P					D						U						1/3/4
4000	+	4116	Entitlement Loan Subsidy Appropriation - Indefinite	E	P					D						U						1/3/4
4000	+	4117	Loan Administrative Expense Appropriation - Definite - Current	E	P					D						U						1/3/4
4000	+	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	E						D						U						1/3/4
4000	+	4119	Other Appropriations Realized	E	P					D						U						1/3/4
4000	+	4121	Loan Subsidy Appropriation - Indefinite - Current	E	P					D						U						1/3/4
4000	+	4138	Appropriation to Liquidate Contract Authority	E						d						U						1/3/4
4000	+	4391	Adjustments To Indefinite No-Year Authority	E						d						U						1/3/4
4015 Appropriation (emergency) (+)																						
4015	+	4111	Debt Liquidation Appropriations	E	P					e						U						1/3/4
4015	+	4112	Deficiency Appropriations	E						e						U						1/3/4
4015	+	4115	Loan Subsidy Appropriation - Definite - Current	E	P					e						U						1/3/4
4015	+	4117	Loan Administrative Expense Appropriation - Definite - Current	E	P					e						U						1/3/4
4015	+	4119	Other Appropriations Realized	E	P					e						U						1/3/4
4015	+	4121	Loan Subsidy Appropriation - Indefinite - Current	E	P					e						U						1/3/4
4020 Appropriation (special fund) (+)																						
4020	+	4114	Appropriated Trust or Special Fund Receipts	E	P					D						U						2
4026 Appropriation (trust fund) (+)																						
4026	+	4114	Appropriated Trust or Special Fund Receipts	E	P					D						U						7/8
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	B						D						U						7/8
4026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	E						D						U						7/8
4026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	E						D						U						7/8
4026	+	4138	Appropriation to Liquidate Contract Authority	E						d						U						7/8
4028 Appropriation available from subsequent year (+)																						
4028	+	4119	Other Appropriations Realized	E	P					D					f	U						
4029 Appropriation available in prior year (-)																						
4029	-	4119	Other Appropriations Realized	E	P					D					p	U						
4035 Appropriation rescinded (-)																						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
4035	-	4392	Rescissions - Current-Year	E	P					D						U							
4036 Unobligated balance rescinded (-)																							
4036	-	4393	Rescissions - Prior-Year	E	P					D						U							
4047 Portion applied to repay debt (-)																							
4047			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
4048 Portion applied to liquidate deficiencies (-)																							
4048	-	4112	Deficiency Appropriations	E						D						U							
4049 Portion applied to liquidate contract authority (-)																							
4049	-	4135	Contract Authority Liquidated	E	<i>p</i>					<i>d</i>						U							
4049	+	4136	Contract Authority to be Liquidated by Trust Funds	B						D						U							
4049	-	4136	Contract Authority to be Liquidated by Trust Funds	E						D						U							
4050 Portion of appropriation to liquidate contract authority (-)																							
4050			Not supported by USSGL.																				
4073-4079 Reduction pursuant to P.L. xxx-xxx (-)																							
4073	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4074	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4075	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4076	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4077	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4078	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4079	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4085 Reduction pursuant to P.L. 99-177 (-)																							
4085	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	99-177				D						U							
4100 Transferred to other accounts (-) [xx-xxxx]																							
4100	-	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	E						<i>d</i>		##	####			U	<i>t</i>						
4100	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	B						<i>d</i>		##	####			U	<i>t</i>						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	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	-	4167	Treasury-Managed Trust Fund Distributions of Realized Authority Transferred	E						d		##	####			U	t						
4100	-	4170	Transfers - Current Year Authority	E	P					d		##	####			U	t						
4100	-	4175	Allocation Transfers of Current-Year Authority	E	P					D		##	####			U	t						
4200 Transferred from other accounts (+) [xx-xxxx]																							
4200	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	E						d		##	####			U	f						
4200	-	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	B						d		##	####			U	f						
4200	+	4167	Treasury-Managed Trust Fund Distributions of Realized Authority Transferred	E						d		##	####			U	f						
4200	+	4170	Transfers - Current Year Authority	E	P					d		##	####			U	f						
4200	+	4175	Allocation Transfers of Current-Year Authority	E	P					D		##	####			U	f						
4300 Appropriation (total discretionary) (+)																							
4300			This line is calculated. Sum of P&F lines 4000 through 4200.																				
4700 Authority to borrow (+)																							
4700	+	4141	Current-Year Borrowing Authority Realized - Definite	E						d						U							
4700	+	4142	Current-Year Borrowing Authority Realized - Indefinite	E						d						U							
4735 Authority to borrow rescinded (+)																							
4735	-	4392	Rescissions - Current-Year	E	B					D						U							
4785 Reduction pursuant to P.L. 99-177 (-)																							
4785	-	4396	Authority Permanently not Available Pursuant To Public Law	E	B	99-177				D						U							
4790 Authority to borrow (total discretionary) (+)																							
4790			This line is calculated. Sum of P&F lines 4700 through 4785.																				
4900 Contract authority (+)																							
4900	+	4131	Current-Year Contract Authority Realized - Definite	E						d						U							
4900	+	4132	Current-Year Contract Authority Realized - Indefinite	E						d						U							
4935 Contract authority rescinded (-)																							
4935	-	4392	Rescissions - Current-Year	E	C					D						U							
4936 Unobligated balance rescinded (-)																							
4936	-	4393	Rescissions - Prior-Year	E	C					D						U							
4945 Portion precluded from obligation (limitation on obligations) (-)																							
4945	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	E						d						U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
4945	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	B						d						U							
4974-4979 Reduction pursuant to P.L. xxx-xxx (-)																							
4974	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4975	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4976	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4977	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4978	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4979	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4985 Reduction pursuant to P.L. 99-177 (-)																							
4985	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	99-177				D						U							
4990 Contract authority (total discretionary) (+)																							
4990			This line is calculated. Sum of P&F lines 4900 through 4985.																				
5000 Discretionary Reappropriation (+)																							
5000	+	4150	Reappropriations	E						D						U							
5035 Reappropriation rescinded (-)																							
5035	-	4392	Rescissions - Current -Year	E	r					D						U							
5085 Reduction pursuant to P.L. 99-177 (-)																							
5085	-	4396	Authority Permanently not Available Pursuant To Public Law	E	r	99-177				D						U							
5300 Reappropriation (total discretionary) (+)																							
5300			This line is calculated. Sum of P&F lines 5000 through 5085.																				
5500 Advance appropriation (+)																							
5500	+	4111	Debt Liquidation Appropriations	E	d					D						U							
5500	+	4115	Loan subsidy appropriation - Definite - Current	E	d					D						U							
5500	+	4116	Entitlement Loan subsidy appropriation - Indefinite	E	d					D						U							
5500	+	4117	Loan administrative expense appropriation - Definite - Current	E	d					D						U							
5500	+	4119	Other appropriation realized	E	d					D						U							
5500	+	4121	Loan subsidy appropriation - Indefinite - Current	E	d					D						U							
5520 Advance appropriation (special fund) (+)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. 1 Trans. Agy.	Dir. 1 Trans. Acct.	Ad-1 vance Flag	Fun-1 ction	TAFS Status	Transfer To From	Def. 1 Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
5520	+	4114	Appropriations Trust or Special Fund Receipts	E	d					D						U					2	
5526 Advance appropriation (trust fund) (+)																						
5526	+	4114	Appropriations Trust or Special Fund Receipts	E	d					D						U					7/8	
5535 Advance appropriation rescinded (-)																						
5535	-	4392	Rescissions - Current -Year	E	d					D						U						
5574-5579 Reduction pursuant to P.L. xxx-xxx (-)																						
5574	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U						
5575	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U						
5576	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U						
5577	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U						
5578	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U						
5579	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U						
5585 Reduction pursuant to P.L. 99-177 (-)																						
5585	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	99-177				D						U						
5590 Advance appropriation (total discretionary) (+)																						
5590			This line is calculated. Sum of P&F lines 5500 through 5585.																			
6000 Appropriation (+)																						
6000	+	4111	Debt Liquidation Appropriations	E	P					M						U					1/3/4	
6000	+	4112	Deficiency Appropriations	E						M						U					1/3/4	
6000	+	4115	Loan Subsidy Appropriation - Definite - Current	E	P					M						U					1/3/4	
6000	+	4116	Entitlement Loan Subsidy Appropriation - Indefinite	E	P					M						U					1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation - Definite - Current	E	P					M						U					1/3/4	
6000	+	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	E						M						U					1/3/4	
6000	+	4119	Other Appropriations Realized	E	P					M						U					1/3/4	
6000	+	4121	Loan Subsidy Appropriation - Indefinite - Current	E	P					M						U					1/3/4	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	E						M						U					1/3/4	
6000	+	4138	Appropriation to Liquidate Contract Authority	E						m						U					1/3/4	
6000	+	4391	Adjustments To Indefinite No-Year Authority	E						m						U					1/3/4	

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6020 Appropriation (special fund) (+)																							
6020	+	4114	Appropriated Trust or Special Fund Receipts	E	P					M						U						2	
6020	-	4394	Receipts Not Available for Obligation Upon Collection	E						M						U						2	
6020	+	4394	Receipts Not Available for Obligation Upon Collection	B						M						U						2	
6026 Appropriation (trust fund) (+)																							
6026	+	4114	Appropriated Trust or Special Fund Receipts	E	P					M						U						7/8	
6026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	B						M						U						7/8	
6026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	E						M						U						7/8	
6026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	B						M						U						7/8	
6026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	E						M						U						7/8	
6026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	E						M						U						7/8	
6026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	E						M						U						7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority	E						m						U						7/8	
6026	-	4394	Receipts Not Available for Obligation Upon Collection	E						M						U						7/8	
6026	+	4394	Receipts Not Available for Obligation Upon Collection	B						M						U						7/8	
6028 Appropriation (unavailable balances) (+)																							
6028	+	4157	Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation	E						m						U							
6035 Appropriation rescinded (-)																							
6035	-	4392	Rescissions - Current-Year	E	P					M						U							
6036 Unobligated balance rescinded (-)																							
6036	-	4393	Rescissions - Prior-Year	E	P					M						U							
6045 Portion precluded from obligation (-)																							
6045	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	E						m						U						2/7/8	
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	B						m						U						2/7/8	
6047 Portion applied to repay debt (-)																							
6047			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6048 Portion applied to liquidate deficiencies (-)																							
6048	-	4112	Deficiency Appropriations	E						M						U							
6049 Portion applied to liquidate contract authority (-)																							
6049	-	4135	Contract Authority Liquidated	E	p					m						U							
6049	+	4136	Contract Authority to be Liquidated by Trust Funds	B						M						U							
6049	-	4136	Contract Authority to be Liquidated by Trust Funds	E						M						U							
6053 Portion substituted for borrowing authority (-)																							
6053			Not supported by USSGL.																				
6074-6079 Reduction pursuant to P.L. xxx-xxx (-)																							
6074	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6075	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6076	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6077	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6078	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6079	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6085 Reduction pursuant to P.L. 99-177 (-)																							
6085	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	99-177				M						U							
6100 Transferred to other accounts (-) [xx-xxxx]																							
6100	-	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	E						m		##	####			U	t						
6100	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	B						m		##	####			U	t						
6100	-	4167	Treasury-Managed Trust Fund Distributions of Realized Authority Transferred	E						m		##	####			U	t						
6100	-	4170	Transfers - Current-Year Authority	E	P					m		##	####			U	t						
6100	-	4175	Allocation Transfers of Current-Year Authority	E	P					M		##	####			U	t						
6200 Transferred from other accounts (+) [xx-xxxx]																							
6200	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	E						m		##	####			U	f						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6200	-	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	B						m		##	####			U	f						
6200	+	4167	Treasury-Managed Trust Fund Distributions of Realized Authority Transferred	E						m		##	####			U	f						
6200	+	4170	Transfers - Current-Year Authority	E	P					m		##	####			U	f						
6200	+	4175	Allocation Transfers of Current-Year Authority	E	P					M		##	####			U	f						
6250 Appropriation (total mandatory) (+)																							
6250			This line is calculated. Sum of P&F lines 6000 through 6200.																				
6300 Reappropriation (+)																							
6300	+	4150	Reappropriations	E						M						U							
6335 Reappropriation rescinded (-)																							
6335	-	4392	Rescissions - Current -Year	E	r					M						U							
6385 Reduction pursuant to P.L. 99-177 (-)																							
6385	-	4396	Authority Permanently not Available Pursuant To Public Law	E	r	99-177				M						U							
6390 Reappropriation (total mandatory) (+)																							
6390			This line is calculated. Sum of P&F lines 6300 through 6385.																				
6400 Proceeds of loan asset sales with recourse (+)																							
6400			Not supported by USSGL.																				
6447 Portion applied to debt redemption (+)																							
6447			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
6490 Proceeds of loan asset sales with recourse (total mandatory) (+)																							
6490			This line is calculated. Sum of P&F lines 6400 through 6447.																				
6500 Advance appropriation (+)																							
6500	+	4111	Debt Liquidation Appropriations	E	d					M						U							
6500	+	4115	Loan subsidy appropriation - Definite - Current	E	d					M						U							
6500	+	4116	Entitlement Loan subsidy appropriation - Indefinite	E	d					M						U							
6500	+	4117	Loan administrative expense appropriation - Definite - Current	E	d					M						U							
6500	+	4119	Other appropriation realized	E	d					M						U							
6500	+	4121	Loan subsidy appropriation - Indefinite - Current	E	d					M						U							
6526 Advance appropriation (trust fund) (+)																							
6526	+	4114	Appropriations Trust or Special Fund Receipts	E	d					M						U						7/8	
6535 Advance appropriation rescinded (-)																							
6535	-	4392	Rescissions - Current -Year	E	d					M						U							
6585 Reduction pursuant to P.L. 99-177 (-)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account			USSGL Account Attributes											FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	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- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6585	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	99-177				M						U						
6590 Advance appropriation (total mandatory) (+)																						
6590			This line is calculated. Sum of P&F lines 6500 through 6585.																			
6610 Contract authority (+)																						
6610	+	4131	Current-Year Contract Authority Realized - Definite	E						m						U						
6610	+	4132	Current-Year Contract Authority Realized - Indefinite	E						m						U						
6635 Contract authority rescinded (-)																						
6635	-	4392	Rescissions - Current-Year	E	C					M						U						
6661 Transferred to other accounts (-) [xx-xxxx]																						
6661	+	4137	Transfers of Contract Authority	B						M		##	####			U	t					
6661	-	4137	Transfers of Contract Authority	E						M		##	####			U	t					
6662 Transferred from other accounts (+) [xx-xxxx]																						
6662	-	4137	Transfers of Contract Authority	B						M		##	####			U	f					
6662	+	4137	Transfers of Contract Authority	E						M		##	####			U	f					
6685 Reduction pursuant to P.L. 99-177 (-)																						
6685	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	99-177				M						U						
6690 Contract authority (total mandatory) (+)																						
6690			This line is calculated. Sum of P&F lines 6610 through 6685.																			
6710 Authority to borrow (+)																						
6710	+	4141	Current-Year Borrowing Authority Realized - Definite	E					P	m						U						
6710	+	4141	Current-Year Borrowing Authority Realized - Definite	E					T	m						U						
6710	+	4142	Current-Year Borrowing Authority Realized - Indefinite	E					P	m						U						
6710	+	4142	Current-Year Borrowing Authority Realized - Indefinite	E					T	m						U						
6716 Authority to borrow (12 U.S.C. 2281-96) (+)																						
6716	+	4142	Current-Year Borrowing Authority Realized - Indefinite	E					f	m						U						
6735 Authority to borrow rescinded (-)																						
6735	-	4392	Rescissions - Current-Year	E	B					M						U						
6785 Reduction pursuant to P.L. 99-177 (-)																						
6785	-	4396	Authority Permanently not Available Pursuant To Public Law	E	B	99-177				M						U						
6790 Authority to borrow (total mandatory) (+)																						
6790			This line is calculated. Sum of P&F lines 6710 through 6785.																			
6800 Spending Authority from offsetting collections (cash) (+)																						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agcy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6800	+	4222	Unfilled Customer Orders With Advance	E						d						U						
6800	-	4222	Unfilled Customer Orders With Advance	B						d						U						
6800	+	4252	Reimbursements and Other Income Earned - Collected	E						d						U						
6800	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E						d						U						
6800	+	4261	Actual Collection of Fees	E						d						U						
6800	+	4262	Actual Collection of Loan Principal	E						d						U						
6800	+	4263	Actual Collection of Loan Interest	E						d						U						
6800	+	4264	Actual Collection of Rent	E						d						U						
6800	+	4265	Actual Collections For Sale of Foreclosed Property	E						d						U						
6800	+	4266	Other Actual Collections - Non-Federal	E						d						U						
6800	+	4271	Actual Program Fund Subsidy Collected - Definite - Current	E						d						U						
6800	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E						d						U						
6800	+	4273	Interest Collected From Treasury	E						d						U						
6800	+	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E						d						U						
6800	+	4275	Actual Collections From Liquidating Fund	E						d						U						
6800	+	4276	Actual Collections From Financing Fund	E						d						U						
6800	+	4277	Other Actual Collections - Federal	E						d						U						
6800	+	4872	Downward Adjust. of PY Prepaid/Advanced Unexpended Obligations Refunds Collected	E						d						U						
6800	+	4972	Downward Adjust. of PY Paid Expended Authority Refunds Collected	E						d						U						
6810 Change in uncollected customer payments from Federal sources (unexpired)																						
6810	+	4221	Unfilled Customer Orders Without Advance	E				E		d						U						
6810	-	4221	Unfilled Customer Orders Without Advance	B				E		d						U						
6810	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E						d						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B						d						U						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	E				E		d						U						
6810	-	4251	Reimbursements and Other Income Earned - Receivable	B				E		d						U						
6810	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	E						d						U						
6810	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B						d						U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account			USSGL Account Attributes											FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	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- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6810	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E						d						U						
6810	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B						d						U						
6810	+	4283	Interest Receivable From Treasury	E						d						U						
6810	-	4283	Interest Receivable From Treasury	B						d						U						
6810	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E						d						U						
6810	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B						d						U						
6810	+	4285	Receivable from the Liquidating Fund	E						d						U						
6810	-	4285	Receivable From the Liquidating Fund	B						d						U						
6810	+	4286	Receivable From the Financing Fund	E						d						U						
6810	-	4286	Receivable From the Financing Fund	B						d						U						
6810	+	4287	Other Federal Receivables	E						d						U						
6810	-	4287	Other Federal Receivables	B						d						U						
6826 From offsetting collections (unavailable balances) (+)																						
6826	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	E						d						U						
6827 Capital transfer to general fund (-)																						
6827			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																			
6833 Portion applied to liquidate deficiencies (-)																						
6833			Not supported by USSGL.																			
6845 Portion precluded from obligation (limitation on obligations) (-)																						
6845	-	4398	Offsetting Collections Temporarily Precluded from Obligation	E						d						U						
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	B						d						U						
6847 Portion applied to repay debt (-)																						
6847			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																			
6849 Portion applied to liquidate contract authority (-)																						
6849	-	4135	Contract Authority Liquidated	E	s					d						U						
6853 Portion substituted for borrowing authority (-)																						
6853			Not supported by USSGL.																			
6861 Transferred to other accounts (-) [xx-xxxx]																						
6861	-	4170	Transfers - Current Year Authority	E	s					d		##	####			U	t					

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6861	-	4175	Allocation Transfers of Current Year Authority	E	s					D		##	####			U	t						
6862 Transferred from other accounts (+) [xx-xxxx]																							
6862	+	4170	Transfers - Current Year Authority	E	s					d		##	####			U	f						
6862	+	4175	Allocation Transfers of Current Year Authority	E	s					D		##	####			U	f						
6874-6879 Reduction pursuant to P.L. xxx-xxx (-)																							
6874	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6875	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6876	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6877	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6878	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6879	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6885 Reduction pursuant to P.L. 99-177 (-)																							
6885	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	99-177				D						U							
6890 Spending authority from offsetting collections (total discretionary) (+)																							
6890			This line is calculated. Sum of P&F lines 6800 through 6885.																				
6900 Spending Authority from offsetting collections (cash) (+)																							
6900	+	4222	Unfilled Customer Orders With Advance	E						m						U							
6900	-	4222	Unfilled Customer Orders With Advance	B						m						U							
6900	+	4252	Reimbursements and Other Income Earned - Collected	E						m						U							
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E						m						U							
6900	+	4261	Actual Collection of Fees	E						m						U							
6900	+	4262	Actual Collection of Loan Principal	E						m						U							
6900	+	4263	Actual Collection of Loan Interest	E						m						U							
6900	+	4264	Actual Collection of Rent	E						m						U							
6900	+	4265	Actual Collections For Sale of Foreclosed Property	E						m						U							
6900	+	4266	Other Actual Collections - Non-Federal	E						m						U							
6900	+	4271	Actual Program Fund Subsidy Collected - Definite- Current	E						m						U							
6900	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E						m						U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6900	+	4273	Interest Collected From Treasury	E						m						U							
6900	+	4274	Actual Program Fund Subsidy Collected - Indefinite- Current	E						m						U							
6900	+	4275	Actual Collections From Liquidating Fund	E						m						U							
6900	+	4276	Actual Collections From Financing Fund	E						m						U							
6900	+	4277	Other Actual Collections - Federal	E						m						U							
6900	+	4872	Downward Adjust. of PY Prepaid/Advance Unexpended Obligations Refunds Collected	E						m						U							
6900	+	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	E						m						U							
6910 Change in uncollected customer payments from Federal sources (unexpired)																							
6910	+	4221	Unfilled Customer Orders Without Advance	E				E		m						U							
6910	-	4221	Unfilled Customer Orders Without Advance	B				E		m						U							
6910	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E						m						U							
6910	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B						m						U							
6910	+	4251	Reimbursements and Other Income Earned - Receivable	E				E		m						U							
6910	-	4251	Reimbursements and Other Income Earned - Receivable	B				E		m						U							
6910	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	E						m						U							
6910	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B						m						U							
6910	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E						m						U							
6910	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B						m						U							
6910	+	4283	Interest Receivable From Treasury	E						m						U							
6910	-	4283	Interest Receivable From Treasury	B						m						U							
6910	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E						m						U							
6910	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B						m						U							
6910	+	4285	Receivable from the Liquidating Fund	E						m						U							
6910	-	4285	Receivable From the Liquidating Fund	B						m						U							
6910	+	4286	Receivable From the Financing Fund	E						m						U							
6910	-	4286	Receivable From the Financing Fund	B						m						U							
6910	+	4287	Other Federal Receivables	E						m						U							
6910	-	4287	Other Federal Receivables	B						m						U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6926 From offsetting collections (unavailable balances) (+)																						
6926	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	E						m						U						
6927 Capital transfer to general fund (-)																						
6927			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																			
6933 Portion applied to liquidate deficiencies (-)																						
6933			Not supported by USSGL.																			
6945 Portion precluded from obligation (limitation on obligations) (-)																						
6945	-	4398	Offsetting Collections Temporarily Precluded from Obligation	E						m						U						
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation	B						m						U						
6947 Portion applied to repay debt (-)																						
6947			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																			
6949 Portion applied to liquidate contract authority (-)																						
6949	-	4135	Contract Authority Liquidated	E	s					m						U						
6953 Portion substituted for borrowing authority (-)																						
6953			Not supported by USSGL.																			
6961 Transferred to other accounts (-) [xx-xxxx]																						
6961	-	4170	Transfers - Current Year Authority	E	s					m		##	####			U	t					
6961	-	4175	Allocation Transfers of Current Year Authority	E	s					M		##	####			U	t					
6962 Transferred from other accounts (+) [xx-xxxx]																						
6962	+	4170	Transfers - Current Year Authority	E	s					m		##	####			U	f					
6962	+	4175	Allocation Transfers of Current Year Authority	E	s					M		##	####			U	f					
6974-6979 Reduction pursuant to P.L. xxx-xxx (-)																						
6974	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U						
6975	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U						
6976	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U						
6977	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U						
6978	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account			USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agcy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6979	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U							
6985 Reduction pursuant to P.L. 99-177 (-)																							
6985	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	99-177				M						U							
6990 Spending authority from offsetting collections (total mandatory) (+)																							
6990			This line is calculated. Sum of P&F lines 6900 through 6985.																				
7000 Total new budget authority (gross) (-)																							
7000			This line is calculated. Sum of lines 4000 through 6990, excluding subtotals.																				
CHANGE IN OBLIGATED BALANCES																							
7240 Obligated balance, start of year (+)																							
7240	-	4221	Unfilled Customer Orders Without Advance	B				E								U/E							
7240	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B												U/E							
7240	-	4251	Reimbursements and Other Income Earned - Receivable	B				E								U/E							
7240	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B												U/E							
7240	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B												U/E							
7240	-	4283	Interest Receivable From Treasury	B												U/E							
7240	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B												U/E							
7240	-	4285	Receivable from the Liquidating Fund	B												U/E							
7240	-	4286	Receivable From the Financing Fund	B												U/E							
7240	-	4287	Other Federal Receivables	B												U/E							
7240	+	4801	Unexpended Obligations- Unpaid	B												U/E							
7240	+	4901	Expended Authority - Unpaid	B												U/E							
7310 Total new obligations (+)																							
7310			This line is calculated. Same as P&F line 1000.																				
7320 Total outlays (gross) (-)																							
7320	-	4802	Unexpended Obligations- Prepaid/Advanced	E												U/E							
7320	+	4802	Undelivered Orders - Paid	B												U/E							
7320	-	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	E												U/E							
7320	-	4902	Expended Authority - Paid	E												U/E							
7320	-	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E												U/E							
7331 Obligated balance transferred to other accounts (-) [xx-xxxx]																							
7331	-	4831	Undelivered Obligations, Transferred - Unpaid	E								##	####			U/E	t						
7331	-	4931	Expended Authority, Transferred- Unpaid	E								##	####			U/E	t						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agcy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
7332 Obligated balance transferred from other accounts (+) [xx-xxxx]																							
7332	+	4831	Undelivered Obligations, Transferred - Unpaid	E								##	####			U/E	f						
7332	+	4931	Expended Authority, Transferred- Unpaid	E								##	####			U/E	f						
7340 Adjustments in expired accounts (net)																							
7340	+	4801	Unexpended Obligations- Unpaid	E												E							
7340	-	4801	Unexpended Obligations- Unpaid	B												E							
7340	+	4802	Unexpended Obligations - Prepaid/Advanced	E												E							
7340	-	4802	Unexpended Obligations - Prepaid/Advanced	B												E							
7340	-	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												E							
7340	+	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												E							
7340	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E												E							
7340	+	4901	Expended Authority - Unpaid	E												E							
7340	-	4901	Expended Authority - Unpaid	B												E							
7340	+	4902	Expended Authority - Paid	E												E							
7340	-	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E												E							
7340	+	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E												E							
7340	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E												E							
7345 Recoveries of prior year obligations (-)																							
7345			This line is calculated. Same as P&F line 2210, with opposite sign.																				
7400 Change in uncollected customer payments for Federal sources (unexpired)																							
7400			This line is calculated. Sum of P&F lines 6810 and 6910, with opposite sign.																				
7410 Change in uncollected customer payments for Federal sources (expired)																							
7410	-	4221	Unfilled Customer Orders Without Advance	E				E								E							
7410	+	4221	Unfilled Customer Orders Without Advance	B				E								E							
7410	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E												E							
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B												E							
7410	-	4251	Reimbursements and Other Income Earned - Receivable	E				E								E							
7410	+	4251	Reimbursements and Other Income Earned - Receivable	B				E								E							
7410	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	E												E							
7410	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B												E							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
7410	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E												E							
7410	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B												E							
7410	-	4283	Interest Receivable From Treasury	E												E							
7410	+	4283	Interest Receivable From Treasury	B												E							
7410	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E												E							
7410	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B												E							
7410	-	4285	Receivable from the Liquidating Fund	E												E							
7410	+	4285	Receivable From the Liquidating Fund	B												E							
7410	-	4286	Receivable From the Financing Fund	E												E							
7410	+	4286	Receivable From the Financing Fund	B												E							
7410	-	4287	Other Federal Receivables	E												E							
7410	+	4287	Other Federal Receivables	B												E							
7440 Obligated balance, end of year (+)																							
7440	-	4221	Unfilled Customer Orders Without Advance	E				E								U/E							
7440	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E												U/E							
7440	-	4251	Reimbursements and Other Income Earned - Receivable	E				E								U/E							
7440	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	E												U/E							
7440	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E												U/E							
7440	-	4283	Interest Receivable from Treasury	E												U/E							
7440	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E												U/E							
7440	-	4285	Receivable From the Liquidating Fund	E												U/E							
7440	-	4286	Receivable From the Financing Fund	E												U/E							
7440	-	4287	Other Federal Receivables	E												U/E							
7440	+	4801	Unexpended Obligations- Unpaid	E												U/E							
7440	+	4831	Unexpended Obligations, Transferred-Unpaid	E												U/E							
7440	-	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												U/E							
7440	+	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												U/E							
7440	+	4901	Expended Authority - Unpaid	E												U/E							
7440	+	4931	Expended Authority, Transferred - Unpaid	E												U/E							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	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	-	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E												U/E						
7440	+	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E												U/E						
MEMORANDUM ENTRIES																						
7501 Obligated balance, start of the year: Contract authority																						
			Not supported by the SGL.																			
7502 Obligated balance, end of the year: Contract authority																						
			Not supported by the SGL.																			
OUTLAYS (GROSS), DETAIL																						
8690 Outlays from new discretionary authority (+)																						
8690	+	4802	Unexpended Obligations-Prepaid/Advanced	E						d	new					U/E						
8690	-	4802	Unexpended Obligations-Prepaid/Advanced	B						d	new					U/E						
8690	+	4902	Expended Authority - Paid	E						d	new					U/E						
8693 Outlays from discretionary balances (+)																						
8693	+	4802	Unexpended Obligations-Prepaid/Advanced	E						d	bal					U/E						
8693	-	4802	Unexpended Obligations-Prepaid/Advanced	B						d	bal					U/E						
8693	+	4902	Expended Authority - Paid	E						d	bal					U/E						
8693	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E						d	bal					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E						d	bal					U/E						
8697 Outlays from new mandatory authority (+)																						
8697	+	4802	Unexpended Obligations-Prepaid/Advanced	E						m	new					U/E						
8697	-	4802	Unexpended Obligations-Prepaid/Advanced	B						m	new					U/E						
8697	+	4902	Expended Authority - Paid	E						m	new					U/E						
8698 Outlays from mandatory balances (+)																						
8698	+	4802	Unexpended Obligations-Prepaid/Advanced	E						m	bal					U/E						
8698	-	4802	Unexpended Obligations-Prepaid/Advanced	B						m	bal					U/E						
8698	+	4902	Expended Authority - Paid	E						m	bal					U/E						
8698	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E						m	bal					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E						m	bal					U/E						
8700 Total outlays (gross) (+)																						
8700			This line is calculated. Sum of lines 8690 through 8698.																			
OFFSETS																						
Offsetting collections from:																						
8800 Federal sources (-)																						
8800	-	4222	Unfilled Customer Orders With Advance	E					F							U/E						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
8800	+	4222	Unfilled Customer Orders With Advance	B				F								U/E							
8800	-	4252	Reimbursements and Other Income Earned - Collected	E				F								U/E							
8800	-	4255	Appropriation Trust fund Expenditure transfers - Collected	E												U/E							
8800	-	4271	Actual Program Fund Subsidy Collected - Definite - Current	E												U/E							
8800	-	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E												U/E							
8800	-	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E												U/E							
8800	-	4275	Actual Collections From the Liquidating Fund	E												U/E							
8800	-	4276	Actual Collections From the Financing Fund	E												U/E							
8800	-	4277	Other Actual Collections - Federal	E												U/E							
8800	-	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	E												U/E							
8800	-	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	E												U/E							
8820 Interest on Federal securities (-)																							
8820	-	4273	Interest Collected From Treasury	E												U						1/3/4/8	N
8825 Interest on uninvested funds (-)																							
8825	-	4273	Interest Collected From Treasury	E												U							D/F/G
8840 Non-Federal sources (+)																							
8840			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
8845 Offsetting governmental collections (from non-Federal sources) (+)																							
8845			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
8890 Total offsetting collections (cash) (-)																							
8890	+	4222	Unfilled Customer Orders With Advance	B												U/E							
8890	-	4222	Unfilled Customer Orders With Advance	E												U/E							
8890	-	4252	Reimbursements and Other Income Earned - Collected	E												U/E							
8890	-	4255	Appropriation Trust fund Expenditure transfers - Collected	E												U/E							
8890	-	4261	Actual Collection of Fees	E												U/E							
8890	-	4262	Actual Collection of Loan Principal	E												U/E							
8890	-	4263	Actual Collection of Loan Interest	E												U/E							
8890	-	4264	Actual Collection of Rent	E												U/E							
8890	-	4265	Actual Collection of Sale of Foreclosed Property	E												U/E							
8890	-	4266	Other Actual Collections - Non-Federal	E												U/E							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
8890	-	4271	Actual Program Fund Subsidy Collected - Definite - Current	E												U/E							
8890	-	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E												U/E							
8890	-	4273	Interest Collected From Treasury	E												U/E						1/3/4/8	D/F/G/N
8890	-	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E												U/E							
8890	-	4275	Actual Collections From the Liquidating Fund	E												U/E							
8890	-	4276	Actual Collections From the Financing Fund	E												U/E							
8890	-	4277	Other Actual Collections - Federal	E												U/E							
8890	-	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	E												U/E							
8890	-	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	E												U/E							
8895 Change in uncollected customer payments from Federal sources (unexpired)																							
8895			This line is calculated. Sum of P&F lines 6810 and 6910.																				
8896 Portion of offsetting collections (cash) credited to expired accounts																							
8896	-	4222	Unfilled Customer Orders With Advance	B												E							
8896	+	4222	Unfilled Customer Orders With Advance	E												E							
8896	+	4252	Reimbursements and Other Income Earned - Collected	E												E							
8896	+	4255	Appropriation Trust fund Expenditure transfers - Collected	E												E							
8896	+	4261	Actual Collection of Fees	E												E							
8896	+	4262	Actual Collection of Loan Principal	E												E							
8896	+	4263	Actual Collection of Loan Interest	E												E							
8896	+	4264	Actual Collection of Rent	E												E							
8896	+	4265	Actual Collection of Sale of Foreclosed Property	E												E							
8896	+	4266	Other Actual Collections - Non-Federal	E												E							
8896	+	4271	Actual Program Fund Subsidy Collected - Definite - Current	E												E							
8896	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E												E							
8896	+	4273	Interest Collected From Treasury	E												E						1/3/4/8	D/F/G/N
8896	+	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E												E							
8896	+	4275	Actual Collections From the Liquidating Fund	E												E							
8896	+	4276	Actual Collections From the Financing Fund	E												E							
8896	+	4277	Other Actual Collections - Federal	E												E							
8896	+	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	E												E							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
8896	+	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	E												E							
NET BUDGET AUTHORITY AND OUTLAYS																							
8900 Budget authority (net) (+)																							
8900			This line is calculated. Same as the sum of P&F lines 2200 and 8800 through 8896, excluding subtotals.																				
9000 Outlays (net) (+)																							
9000			This line is calculated. Same as the sum of P&F lines 8700 and 8800 through 8845.																				
MEMORANDUM (NON-ADD) ENTRIES																							
9110 Outlays prior to reduction pursuant to P.L. 99-177 (+)																							
9110			Not applicable to prior year column of P&F schedule.																				
9180 Sequestration pursuant to P.L. 99-177 (discretionary) (-)																							
9180			Not applicable to prior year column of P&F schedule.																				
9185 Sequestration pursuant to P.L. 99-177 (mandatory) (+)																							
9185			Not applicable to prior year column of P&F schedule.																				
9190 Unpaid obligations, end of year: Deficiency (+)																							
9190			Not supported by SGL.																				
9201 Total investments, start of year: Federal securities: Par value (+)																							
9201	+	1610	Investments in U.S. Treasury Securities Issued by Public Debt	B												U							
9201	+	1620	Investments in Securities Other than Public Debt Securities	B												U							
9202 Total investments, end of year: Federal securities: Par value (+)																							
9202	+	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E												U							
9202	+	1620	Investments in Securities Other than Public Debt Securities	E												U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account				USSGL Account Attributes										FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind

NOTES:

¹ These attributes are not used for FY 2001 but will be used for FY 2002.

Please Note: Shaded attribute domain values are FACTS II supplied. Italicized lower case attribute domain value for the USSGL accounts are currently not collected by FACTS II. However, the information is necessary to complete the applicable line(s) of the P&F. These domain values will be collected by FACTS II in the future.

U.S. Government Standard General Ledger (USSGL) List of Effective Pages

USSGL Pages	Transmittal Letter No.	Release Date
Section I – Chart of Accounts		
I-1 through I-3	S2-02-01	October 2001
I-4	S2-01-02	May 2001
I-5, I-6	S2-02-01	October 2001
I-7	S2-01-02	May 2001
I-8	S2-01-03	July 2001
I-9 through I-16	S2-01-02	May 2001
Section II – Accounts and Descriptions		
II-1 through II-14	S2-01-02	May 2001
II-15	S2-02-01	October 2001
II-16 through II-29	S2-01-02	May 2001
II-30, II-30a	S2-01-03	July 2001
II-31	S2-01-02	May 2001
II-32	Interim Changes	February 2002
II-33 through II-59	S2-01-03	July 2001
II-60 through II-64	S2-01-02	May 2001
II-65	Interim Changes	February 2002
II-66	S2-02-01	October 2001
II-67 through II-72	S2-01-02	May 2001
Section III – Account Transactions		
III-1 through III- 4	S2-01-03	July 2001
III-5	Interim Changes	February 2002
III-6 through III-8	S2-01-03	July 2001
III-9	Interim Changes	February 2002
III-10, III-11	S2-01-03	July 2001
III-12	Interim Changes	February 2002
III-13	S2-01-03	July 2001
III-14	Interim Changes	February 2002
III-15 through 18	S2-01-03	July 2001
III-19	S2-02-01	October 2001
III-20	Interim Changes	February 2002
III-21	S2-02-01	October 2001
III-22 through III-27	S2-01-03	July 2001
III-28, III-28a, III-28b	Interim Changes	February 2002
III-29 through III-51	S2-01-03	July 2001
III-51a	Interim Changes	February 2002
III-52, III-52a	S2-01-03	July 2001
III-53 through III-57	S2-01-03	July 2001
III-58	Interim Changes	February 2002
III-59	S2-02-01	October 2001
III-60 through III-62	S2-01-03	July 2001
III-63	Interim Changes	February 2002
III-64 through III-68	S2-01-03	July 2001
III-68a, III-68b	Interim Changes	February 2002
III-69 through III-73	S2-01-03	July 2001
III-74	Interim Changes	February 2002

USSGL Pages	Transmittal Letter No.	Release Date
III-75 through III-86	S2-01-03	July 2001
III-86a, III-86b	Interim Changes	February 2002
III-87 through III-130	S2-01-03	July 2001
III-131	S2-02-01	October 2001
III-132	S2-01-03	July 2001
III-133	Interim Changes	February 2002
III-134 through III-138	S2-01-03	July 2001
III-138a, III-138b	Interim Changes	February 2002
III-139 through III-144	S2-01-03	July 2001
III-145	Interim Changes	February 2002
III-146 through III-168	S2-01-03	July 2001
III-169 through III-260	S2-02-01	October 2001
III-261 through III-280	S2-01-03	July 2001
Section IV – USSGL Attributes		
IV-1 through IV-4	S2-01-02	May 2001
IV-5 through IV-18*	S2-02-01	October 2001
IV-19 through IV-46*	S2-01-02	May 2001
IV-47 through IV-51	S2-01-03	July 2001
IV-52 through IV-54	S2-01-02	May 2001
IV-55 through IV-59	S2-01-03	July 2001
IV-60	Interim Changes	April 2002
IV-61 through IV-62	S2-01-03	July 2001
Section V – USSGL Crosswalks		
V-1, V-2	S2-02-01	October 2001
V-3 through V-21	S2-01-02	May 2001
V-22	S2-02-01	October 2001
V-23 through V-68*	S2-01-02	May 2001
V-69 through V-156*	S2-02-01	October 2001
*The following blank pages are not included in the PDF file of the complete USSGL: IV-17, IV-18; IV-24; IV-34; V-24; V-34; V-84; and V-92.		