U.S. GOVERNMENT
STANDARD GENERAL LEDGER

Supplement No. S2 Treasury Financial Manual

U.S. Standard General Ledger Division

Financial Management Service

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Treasury Financial Manual

Transmittal Letter No. S2 05-03 **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 report incorporates changes made to publication S2-05-02, June 2005.

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2006 reporting. Accounts added or changed are in bold typeface.

Section II: Accounts and Descriptions—This section includes USSGL accounts required for fiscal 2006.

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2005, for fiscal 2006 reporting.

Section IV: USSGL Attributes—This section describes USSGL attributes. It also shows the USSGL attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I and FACTS II for fiscal 2005 and 2006.

Section V: USSGL Crosswalks to Standard External Reports—This section provides fiscal 2005 and 2006 report crosswalks.

- 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 2005 only).

Section VI: USSGL Crosswalks to the Closing Package Reports—This section provides fiscal 2005 report crosswalks.

- FMS Reclassified Statements: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position.

3. Effective Date

Sections IV, V, and VI (tables and crosswalks for fiscal 2005 reporting) are effective immediately.

Sections I, II, III, IV, and VI (fiscal 2006) are effective October 1, 2005.

4. Early Implementation of Specific USSGL Accounts

FMS encourages specific agencies to use the USSGL accounts listed below for fiscal 2005 yearend reporting. However, use of the accounts is not mandatory until October 1, 2005, for fiscal 2006 reporting. The FACTS II system has been modified to accept these USSGL accounts.

- USSGL account 4192, "Balance Transfers – Unexpired to Expired," (applicable to the Department of Defense only).

- USSGL account 4320, "Adjustments for Changes in Prior-Year Allocations of Budgetary Resources," (applicable to the Social Security Administration, Department of Health and Human Services, and the Department of the Treasury - Bureau of the Public Debt only).

5. References

The following references and Web sites contain additional guidance related to this publication:

- OMB Circular No. A-11, "Preparing and Submitting Budget Estimates" (2005). See **http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html**

- OMB Circular No. A-136, "Financial Reporting Requirements" (August 23, 2005). See **http://www.whitehouse.gov/omb/circulars/a136/a136_rev_2005.pdf**.

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

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

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

The USSGL Web site (**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 Web site to receive notification of all updates and other information concerning the USSGL.

6. Inquiries

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

Accounting Systems and Standards Directorate
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: August 24, 2005

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U.S. Government Standard General Ledge
Summary of Changes

Reporting FY	Section	Item Changed	Change
2005	I/II	***USSGL Chart of Accounts and Definitions:***	
		None	
2005	III	***USSGL Account Transactions:***	
		None	
2005	IV	***USSGL Account Attributes:***	
		FACTS I USSGL Account Attribute Table:	
		None	
		FACTS II USSGL Account Attribute Table:	
		Easy Reference	Deleted domain value "E" from attribute "BEA_Category_Indicator"
2005	V	***USSGL Crosswalks to Standard External Reports:***	
		SF 133: Report on Budget Execution and Budgetary Resources:	
		Report title	Revised
		FMS 2108: Yearend Closing Statement:	
		None	
		Balance Sheet:	
		None	
		Statement of Net Cost:	
		None	
		Statement of Changes in Net Position	
		Line	
		2	Revised - split into two sections "a" and "b"
		18	Revised calc
		Statement of Financing:	
		None	
		Statement of Custodial Activity:	
		None	

Reporting FY	Section	Item Changed	Change
2005	V	***USSGL Crosswalks to Standard External Reports (continued):***	
		Budget Program and Financing (P&F) Schedule:	
		P&F Line	
		2235	Added
		2333	Added
		2441	Revised line title; added USSGL accounts 4350 and 4399
		4000	Deleted domain value "E" under BEA_Category_Indicator for USSGL accounts 4111, 4112, 4115, 4117, and 4119
		9502	Added
2005	VI	***USSGL Crosswalks - Reclassified Statements:***	
		Reclassified Balance Sheet:	
		Report Title	Revised
		None	
		Reclassified Statement of Net Cost:	
		None	
		Reclassified Statement of Changes in Net Position:	
		Line	
		6.1	Revised Reciprocal Category from RC04 to RC03; added USSGL accounts 5318, 7111, 7211, 7180, and 7280
		6.2	Revised line title; deleted Reciprocal Category from RC07 to RC05; added USSGL accounts 5310, 5317, 5319, 7112, 7190, 7212, and 7290
		6.3	Added USSGL account 5409; revised Reciprocal Category from RC08 to RC26
		7.8	Deleted USSGL accounts 5310, 5317, 5318, 5319, 5409, 7111, 7112, 7180, 7190, 7211, 7212, 7280, and 7290; added AIR for USSGL accounts 5900 and 5909
2006	I/II	***USSGL Chart of Accounts and Definitions:***	
		None	

Reporting FY	Section	Item Changed	Change
2006	III	***USSGL Account Transactions:***	
		A128	Revised comment
		A214	Revised description; revised comment; deleted transaction origin; deleted dr USSGL account 5765
		A214a	Added
		A215	Revised description; added comment; deleted cr USSGL account 5755
		A215a	Added
		A216	Revised description; added comment; deleted dr USSGL account 5765
		A216a	Added
		A220	Deleted
		A224	Deleted transaction origin
		A226	Revised comment; deleted transaction origin; deleted dr USSGL account 5765
		A226a	Added
		A228	Revised comment; deleted transaction origin; deleted cr USSGL account 5755
		A228a	Added
		A230	Revised comment; deleted transaction origin; deleted cr USSGL account 5765
		A230a	Added
		A231	Revised comment; deleted transaction origin; deleted cr USSGL account 5765
		A231a	Added
		A232	Revised description; revised comment; deleted dr USSGL account 5755
		A232a	Added
		A234	Deleted transaction origin
		A236	Deleted transaction origin
		A240	Revised comment; deleted cr USSGL account 5755
		A240a	Added
		A241	Revised comment; deleted dr USSGL account 5765
		A241a	Added
		A246	Revised comment; deleted cr USSGL account 5755
		A246a	Added
		A248	Revised comment; deleted dr USSGL account 5765
		C134	Revised comment
		C136	Revised comment
		C138	Revised comment
		C212	Revised comment
		C350	Added cr USSGL account 1810
		D213	Added cr USSGL account 1810
		D802	Deleted dr USSGL account 7211

Reporting FY	Section	Item Changed	Change
2006	IV	***USSGL Account Attributes:***	
		FACTS I USSGL Account Attribute Table: None	
		FACTS II USSGL Account Attribute Table: Easy Reference Columns	 Deleted domain value "E" from attribute "BEA_Category_Indicator" Added attribute "Apportionment_Category B"; revised attribute "Program_ Report_Category"
		FACTS II Entity Relationship Diagram:	Revised TAFS Program Report Category, Detailed Financial Information, and Detailed Financial Information Footnote
		FACTS II Entity Definition Report:	Revised TAFS Category B Program/Program Report Category
		FACTS II Attribute Definition Report:	Revised Budget Account, Treasury Appropriation/Fund Symbol, Program Report Category and related attributes, and Detailed Financial Information and related attributes;
2006	V	***USSGL Crosswalks to Standard External Reports:***	
		SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:	
			OMB Circular No. A-11 (2005) substantially modified the format of the SF 133: Report on Budget Execution and Budgetary Resources. Please refer to the actual crosswalk to view changes. The first column of the FY 2006 USSGL crosswalk was added to assist in cross referencing between the FY 2005 format and the new FY 2006 format. The second column indicates the FY 2006 SF 133 line number while the third column indicates the FY 2006 SBR line number.
		FMS 2108: Yearend Closing Statement: None	
		Balance Sheet:	
		Line	
		29	Revised line title; added AIR
		30	Revised line title
		31	Revised line title; added AIR
		32	Revised line title; added AIR
		33	Added (old line 31); revised calc
		34	Added (old line 32); revised calc

Reporting FY	Section	Item Changed	Change
2006	V	***USSGL Crosswalks to Standard External Reports:***	
		Statement of Net Cost:	
		Line	
		1	Revised line title; added USSGL accounts 6199, 6500, 6600, 6610, 6710, 7300, 7600; revised Attribute Value "F/N" for USSGL accounts 6100, 6190, 6320, 6330, 6400, 6720, 6790, 6800, 6900, 7210, 7211, 7212, 7280, 7290, and 7500
		2	Revised line title; revised Attribute Value "F/N"
		3	Revised line title
		4	Revised line title
		5	Revised line title
		6	Revised line title
		7	Deleted
		8	Deleted
		9	Deleted
		10	Deleted
		Statement of Changes in Net Position	
		Line	
		1	Revised AIR
		2	Revised title; split into two sections "a" and "b"; revised AIR
		4	Revised - split out earmarked funds from other funds; revised AIR
		7	Revised - split out earmarked funds from other funds; revised AIR
		8	Revised - split out earmarked funds from other funds; revised AIR
		9	Revised - split out earmarked funds from other funds; revised AIR
		11	Revised - split out earmarked funds from other funds; revised AIR
		12	Revised - split out earmarked funds from other funds; revised AIR
		17	Revised - split out earmarked funds from other funds; revised AIR
		18	Revised - split out earmarked funds from other funds; revised AIR
		19	Revised - split out earmarked funds from other funds; revised AIR
		Statement of Financing:	
		Line	Revised title
		2	Revised title
		4	
		Statement of Custodial Activity:	
		None	

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U.S. Government Standard General Ledger
Chart of Accounts

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

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

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

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

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

USSGL accounts appearing in bold are new or indicate a change from the prior-year (changes to the title, normal balance, and/or definition).

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U.S. Government Standard General Ledger
Chart of Accounts

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

U.S. Government Standard General Ledger
Chart of Accounts

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

U.S. Government Standard General Ledger
Chart of Accounts

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

U.S. Government Standard General Ledger
Chart of Accounts

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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
2000	**LIABILITIES (continued)**	
	ACCRUED LIABILITIES - PAYROLL AND BENEFITS	
2210	Accrued Funded Payroll and Leave	Credit
2211	Withholdings Payable	Credit
2213	Employer Contributions and Payroll Taxes Payable	Credit
2215	Other Post-Employment Benefits Due and Payable	Credit
2216	Pension Benefits Due and Payable to Beneficiaries	Credit
2217	Benefit Premiums Payable to Carriers	Credit
2218	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
2220	Unfunded Leave	Credit
2225	Unfunded FECA Liability	Credit
2290	Other Unfunded Employment Related Liability	Credit
	UNEARNED REVENUE (ADVANCES)	
2310	Advances From Others	Credit
2320	Deferred Credits	Credit
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	Credit
	DEBT	
2510	Principal Payable to the Bureau of the Public Debt	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Either
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	ACTUARIAL LIABILITIES	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit

U.S. Government Standard General Ledger
Chart of Accounts

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

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES	
4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Either
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Either
4083	Transfers - Current-Year Authority - Receivable - Transferred	Either
	APPROPRIATIONS REALIZED	
4111	Debt Liquidation Appropriations	Debit
4112	Liquidation of Deficiency - Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation	Debit
4117	Loan Administrative Expense Appropriation	Debit
4118	Reestimated Loan Subsidy Appropriation	Debit
4119	Other Appropriations Realized	Debit
4120	Appropriations Anticipated - Indefinite	Debit
4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit
4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	Debit
4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	Credit
4125	Loan Modification Adjustment Transfer Appropriation	Debit
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	Debit
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	Credit
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	Debit
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	Credit
	CONTRACT AUTHORITY	
4130	Appropriation To Liquidate Contract Authority Withdrawn	Credit
4131	Current-Year Contract Authority Realized	Debit

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	CONTRACT AUTHORITY (continued)	
4132	Substitution of Contract Authority	Credit
4133	Decreases to Indefinite Contract Authority	Credit
4134	Contract Authority Withdrawn	Credit
4135	Contract Authority Liquidated	Credit
4136	Contract Authority To Be Liquidated by Trust Funds	Credit
4137	Transfers of Contract Authority	Either
4138	Appropriation To Liquidate Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit
	BORROWING AUTHORITY	
4140	Substitution of Borrowing Authority	Credit
4141	Current-Year Borrowing Authority Realized	Debit
4143	Decreases to Indefinite Borrowing Authority	Credit
4144	Borrowing Authority Withdrawn	Credit
4145	Borrowing Authority Converted to Cash	Credit
4146	Actual Repayments of Debt, Current-Year Authority	Credit
4147	Actual Repayments of Debt, Prior-Year Balances	Credit
4148	Resources Realized From Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit
	OTHER BUDGETARY RESOURCES	
4150	Reappropriations	Debit
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit
4160	Anticipated Transfers - Current-Year Authority	Either
4165	Allocations of Authority - Anticipated From Invested Balances	Debit
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	Either

U.S. Government Standard General Ledger
Chart of Accounts

Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4167	Allocations of Realized Authority - Transferred From Invested Balances	Either
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Either
4170	Transfers - Current-Year Authority	Either
4171	Non-Allocation Transfers of Invested Balances - Receivable	Either
4172	Non-Allocation Transfers of Invested Balances - Payable	Either
4173	Non-Allocation Transfers of Invested Balances - Transferred	Either
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	Either
4176	Allocation Transfers of Prior-Year Balances	Either
4180	Anticipated Transfers - Prior-Year Balances	Either
4190	Transfers - Prior-Year Balances	Either
4191	Balance Transfers - Extension of Availability Other Than Reappropriations	Either
4192	**Balance Transfers - Unexpired to Expired**	**Either**
4195	Transfer of Obligated Balances	Either
4199	Transfer of Expired Expenditure Transfers - Receivable	Either
4201	Total Actual Resources - Collected	Debit
4210	Anticipated Reimbursements and Other Income	Debit
4212	Liquidation of Deficiency - Offsetting Collections	Debit
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
4221	Unfilled Customer Orders Without Advance	Debit
4222	Unfilled Customer Orders With Advance	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
4230	Unfilled Customer Orders Without Advance - Transferred	Either
4231	Unfilled Customer Orders With Advance - Transferred	Either
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Either
4233	Reimbursements and Other Income Earned - Receivable - Transferred	Either
4234	Other Federal Receivables - Transferred	Either
4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	OTHER BUDGETARY RESOURCES (continued)	
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4260	Actual Collections of "governmental-type" Fees	Debit
4261	Actual Collections of Business-Type Fees	Debit
4262	Actual Collections of Loan Principal	Debit
4263	Actual Collections of Loan Interest	Debit
4264	Actual Collections of Rent	Debit
4265	Actual Collections From Sale of Foreclosed Property	Debit
4266	Other Actual Business-Type Collections From Non-Federal Sources	Debit
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit
4271	Actual Program Fund Subsidy Collected	Debit
4273	Interest Collected From Treasury	Debit
4275	Actual Collections From Liquidating Fund	Debit
4276	Actual Collections From Financing Fund	Debit
4277	Other Actual Collections - Federal	Debit
4281	Actual Program Fund Subsidy Receivable	Debit
4283	Interest Receivable From Treasury	Debit
4285	Receivable From the Liquidating Fund	Debit
4286	Receivable From the Financing Fund	Debit
4287	Other Federal Receivables	Debit
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4320	**Adjustments for Changes in Prior-Year Allocations of Budgetary Resources**	**Either**
4350	Canceled Authority	Credit
4382	Temporary Reduction - New Budget Authority	Credit
4383	Temporary Reduction - Prior-Year Balances	Credit
4384	Temporary Reduction Returned by Appropriation	Credit
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
4391	Adjustments to Indefinite No-Year Authority	Either

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Account Number	Title	Normal Balance
4000	**BUDGETARY (continued)**	
	BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)	
4392	Permanent Reduction - New Budget Authority	Credit
4393	Permanent Reduction - Prior-Year Balances	Credit
4394	Receipts Unavailable for Obligation Upon Collection	Credit
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit
4397	Receipts and Appropriations Temporarily Precluded From Obligation	Credit
4398	Offsetting Collections Temporarily Precluded From Obligation	Credit
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
4450	Unapportioned Authority	Credit
4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Reserved for Agency Use	N.A.
4550	Reserved for Agency Use	N.A.
4560	Reserved for Agency Use	N.A.
4570	Reserved for Agency Use	N.A.
4580	Reserved for Agency Use	N.A.
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit
4610	Allotments - Realized Resources	Credit
4620	Unobligated Funds Exempt From Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
4650	Allotments - Expired Authority	Credit
4690	Anticipated Resources - Programs Exempt From Apportionment	Credit
4700	Commitments - Programs Subject to Apportionment	Credit
4720	Commitments - Programs Exempt From Apportionment	Credit

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Account Number	Title	Normal Balance
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
4908	Authority Outlayed Not Yet Disbursed	Credit
4931	Delivered Orders - Obligations Transferred, Unpaid	Either
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit
4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit
4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit
4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit

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Chart of Accounts

Account Number	Title	Normal Balance
5000	**REVENUE AND OTHER FINANCING SOURCES**	
5100	Revenue From Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue From Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue - Other	Credit
5311	Interest Revenue - Investments	Credit
5312	Interest Revenue - Loans Receivable/Uninvested Funds	Credit
5317	Contra Revenue for Interest Revenue - Loans Receivable	Debit
5318	Contra Revenue for Interest Revenue - Investments	Debit
5319	Contra Revenue for Interest Revenue - Other	Debit
5320	Penalties, Fines, and Administrative Fees Revenue	Credit
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	Debit
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
5700	**Expended Appropriations**	**Credit**
5708	Expended Appropriations - Prior-Period Adjustments - Restated	Either
5709	Expended Appropriations - Prior-Period Adjustments - Not Restated	Either
5720	Financing Sources Transferred In Without Reimbursement	Credit
5730	Financing Sources Transferred Out Without Reimbursement	Debit
5740	Appropriated Earmarked Receipts Transferred In	Credit
5745	Appropriated Earmarked Receipts Transferred Out	Debit
5750	Expenditure Financing Sources - Transfers-In	Credit
5755	Nonexpenditure Financing Sources - Transfers-In	Credit
5760	Expenditure Financing Sources - Transfers-Out	Debit
5765	Nonexpenditure Financing Sources - Transfers-Out	Debit
5780	Imputed Financing Sources	Credit
5790	Other Financing Sources	Either

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

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Account Number	Title	Normal Balance
7000	**GAINS/LOSSES/MISCELLANEOUS ITEMS (continued)**	
	LOSSES	
7210	Losses on Disposition of Assets - Other	Debit
7211	Losses on Disposition of Investments	Debit
7212	Losses on Disposition of Borrowings	Debit
7280	Unrealized Losses	Debit
7290	Other Losses	Debit
	MISCELLANEOUS ITEMS	
7300	Extraordinary Items	Either
7400	Prior-Period Adjustments - Not Restated	Either
7401	Prior-Period Adjustments - Restated	Either
7500	Distribution of Income - Dividend	Debit
7600	Changes in Actuarial Liability	Either
8000	**MEMORANDUM**	
8010	Guaranteed Loan Level	Debit
8015	Guaranteed Loan Level - Unapportioned	Credit
8020	Guaranteed Loan Level - Apportioned	Credit
8025	Reserved for Agency Use	N.A.
8030	Reserved for Agency Use	N.A.
8035	Reserved for Agency Use	N.A.
8040	Guaranteed Loan Level - Used Authority	Credit
8045	Guaranteed Loan Level - Unused Authority	Credit
8050	Guaranteed Loan Principal Outstanding	Debit
8053	Guaranteed Loan New Disbursements by Lender	Credit
8056	Reserved for Agency Use	N.A.
8059	Reserved for Agency Use	N.A.
8062	Reserved for Agency Use	N.A.
8065	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
8068	Reserved for Agency Use	N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
8801	Offset for Purchases of Capitalized Assets	Credit
8802	Purchases of Capitalized Assets	Debit

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U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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Accounts and Definitions

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Accounts and Definitions

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

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

Account Title: 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.

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Accounts and Definitions

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

Definition: Cash holdings not otherwise classified above.

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

Definition: The amount recorded by administering agencies for contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees' Compensation Act (FECA), and unemployment compensation. This amount excludes Social Security taxes.

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

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

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

Definition: Estimated amounts of uncollectible taxes receivable.

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.

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

Definition: The accumulated cost or value of completed products.

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

Definition: Accumulates depreciation charged to expense for equipment.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Accumulates amortization charged to expense for leasehold improvements.

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

Definition: Other assets not otherwise classified above.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

Definition: Amount of interest accrued and owed to others.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Amounts of liabilities not otherwise classified above.

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Pension benefits, excluding Railroad Retirement Benefits and Veterans Affairs Pension, due from the administering agencies to eligible Federal civilian or military employees or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.)

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

Definition: Amounts due from the administering agencies to the benefit carriers for providing health insurance employment benefit. (Refer to FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.)

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

Definition: Revenue or income received but not yet earned.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

Definition: Amount recorded by the administering agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.)

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: Amount recorded by the administering agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.)

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

Definition: Amount recorded by administering agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 113.)

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: Other liabilities not otherwise classified.

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

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

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

Definition: The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account, including special and trust funds that receive appropriations from the General Fund of the Treasury. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Special and trust funds that receive appropriations from the General Fund of the Treasury are to record this account.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of unexpended appropriations from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.

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

Definition: The amount of unexpended appropriations from current or prior years, transferred out during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 5700, "Expended Appropriations," when goods and services are received or benefits provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: All other appropriations not classified above. Additionally, this account may include the annualized amount of appropriations for continuing resolutions.

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

Account Title: Decreases to Indefinite Contract Authority
Account Number: 4133
Normal Balance: Credit

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

Account Title: Decreases to Indefinite Borrowing Authority
Account Number: 4143
Normal Balance: Credit

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

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

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

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

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

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

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

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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 Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriations Fund Symbols (TAFS) during the fiscal year of current-year unobligated authority. This amount includes transfers of unobligated balances resulting from legislation that changes the purpose for which the balances are available for obligation. This amount excludes transfers of amounts from invested balances. FACTS II normal balance assigned to this account is "debit."

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

Definition: The amount to be transferred-in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is "debit."

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

Definition: The amount to be transferred-out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is "credit."

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is "debit."

Account Title: Balance Transfers - Unexpired to Expired
Account Number: 4192
Normal Balance: Either

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

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Accounts and Definitions

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

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

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

Definition: The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS. This transaction is not accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is "debit."

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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.

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and agency general fund funding sources and performing accounts. Use only with prior OMB approval. FACTS II normal balance assigned to this account is "debit."

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol (TAFS) temporarily precluded from obligation as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation. Use only with OMB approval. This account closes at yearend.

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

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

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

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

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

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

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

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

Account Title: Apportionments - Anticipated Resources - Programs Subject to Apportionment
Account Number: 4590
Normal Balance: Credit

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

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

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

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Accounts and Definitions

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

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

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

Definition: Appropriated funds not available for commitment/obligation.

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

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

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

Definition: Anticipated amounts in programs exempt from apportionment.

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

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

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Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: The amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 4902, "Delivered Orders - Obligations, Paid," that were originally recorded in a prior fiscal year.

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

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

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

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

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

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

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

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

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.

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Accounts and Definitions

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

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

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

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

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

Definition: Interest revenue earned from investments.

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

Definition: Revenue earned from insurance and guarantee premiums.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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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 Employees' Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use an "F" attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in I TFM 2-4700.
Note: Report in USSGL account 6100, "Operating Expenses/Program Costs," the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with an "N" attribute.

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

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

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

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.

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

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

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

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

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

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

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

Definition: OMB limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, "Financial Reporting Requirements," as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, "Imputed Financing Sources."

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The gain in the Federal Financing Bank on early repayment of outstanding borrowings from the agencies.

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

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

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

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

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

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

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Accounts and Definitions

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

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

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

Definition: The loss to the Federal Financing Bank on the early repayment of outstanding borrowings from the agencies.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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U.S. Government Standard General Ledger
Account Transactions

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

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

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

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

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

- For nonexpenditure transfers of budget authority between Treasury Appropriation Fund Symbols (TAFS), the "Transfer From" entity will determine the source of funds being transferred and record a proprietary USSGL account that designates the funding as being derived from either:

  - Unexpended appropriations from general fund resources not earmarked by law for a specific purpose - USSGL account 3103, "Unexpended Appropriations - Transfers-Out," or

  - Financing sources that impact cumulative results of operations - USSGL account 5765, "Nonexpenditure Financing Sources - Transfers Out."

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

- There may be mixed funding in a single TAFS. The net position of a TAFS may be a mix of:

  - Unexpended appropriations derived from general fund resources not earmarked by law for a specific purpose, and

  - Financing sources, such as Economy Act revenue, that impact cumulative results of operations.

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

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

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

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

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

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

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U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION

Account Transaction Categories

Transaction Code

A. Funding

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

B. Disbursements and Payables

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

C. Collections and Receivables

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

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

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

E. Memorandum Entries

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

F. Yearend

100 • Preclosing Entries
200 • Closing Entries

U.S. Government Standard General Ledger
Account Transaction Listing

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

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A133	To record budget authority permanently reduced in a special or trust expenditure Treasury Appropriation Fund Symbol (TAFS) funded by a special or trust unavailable receipt account.
A134	To record appropriated receipts permanently reduced and canceled by legislative action in special and trust Treasury Appropriation Fund Symbols (TAFS).
A135	To record budget authority temporarily reduced by legislative action. This transaction may be used in special and trust Treasury Appropriation Fund Symbols (TAFS) that are designated by Treasury as available for investment, or in revolving funds, or for reductions of spending authority from offsetting collections if deemed appropriate by the Office of Management and Budget (OMB) and/or specific legislative action.
A136	To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
A137	To record unobligated balances withheld from availability pending congressional action or Presidential rescission proposal.
A138	To record estimated recoveries of prior-year obligations.
A139	To record authority, in a trust or special fund Treasury Appropriation Fund Symbols (TAFS), temporarily precluded from obligation as a result of a refund collected that is unavailable for obligation.
A140	To record anticipated collections other than refunds.
A142	To record anticipated nonexpenditure payments to Treasury.
A143	To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidation account funds to Treasury.
A146	To record subsidy disbursed by the program fund not previously accrued.
A148	To record decreases to indefinite borrowing authority.
A150	To record subsidy payable accrued in the program account.
A152	To record indefinite or definite borrowing authority.
A154	To record the realization of borrowing authority that was previously estimated.
A155	To record an appropriation to liquidate obligations initially incurred against the authority to borrow when the borrowing authority was not exercised.
A156	To record the drawing of cash to fund borrowing authority from the Bureau of the Public Debt or the Federal Financing Bank.
A158	To record actual reductions to borrowing authority previously anticipated.
A159	To record the amount of borrowing authority that was substituted with offsetting collections when the borrowing was not exercised.
A162	To record an estimate of indefinite borrowing authority to cover obligations for the current year.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A164	To record anticipated reductions to borrowing authority.
A166	To record definite and indefinite contract authority based on legislation.
A168	To record the realization of contract authority that was previously anticipated.
A169	To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
A170	To record the warrant liquidating contract authority.
A171	To record an appropriation to liquidate contract authority that is supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
A172	To record anticipated actual reductions to contract authority.
A173	To record an appropriation to liquidate contract authority that is not yet supported by a nonexpenditure transfer of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS).
A174	To record an unanticipated actual decrease to indefinite contract authority.
A175	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) that liquidates a receivable for contract authority previously established.
A176	To record the indefinite contract authority to cover anticipated obligations for the current year.
A177	To record the transfer-in of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A178	To record anticipated adjustments/decreases to contract authority.
A179	To record the transfer-out of contract authority from a parent account to a recipient account based upon an approved letter. The nonexpenditure transfer of funds has not yet been accomplished.
A180	To record a nonexpenditure transfer-in from a parent account to a recipient account representing contract authority previously transferred.
A181	To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
A182	To record in the financing account an appropriation received for a modification adjustment transfer.
A183	To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
A184	To record in the expenditure account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A185	To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
A186	To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
A187	To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.
A188	To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
A189	To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
A190	To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
A192	To record authority made available from receipt or appropriation balances previously precluded from obligation.
A194	To record authority made available from offsetting collection balances previously precluded from obligation.
A196	To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
A204	To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfers-in based on an apportionment request.
A214	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A214a	To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
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A215	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A215a	To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A216	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A216a	To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A217	To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.
A218	To record budget authority temporarily reduced in an allocation Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.
A219	To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
A221	To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
A223	To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization request.
A224	To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.
A225	To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
A226	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A226a	To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A228	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A228a	To record in the parent agency the receipt of unobligated expired authority and funds from allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A230	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A230a	To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A231	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A231a	To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A232	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A232a	To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A234	To record a transfer-out by the receiving agency of unobligated expired authority for allocation transfer. Also, reduce the related receivable from funds not transferred.
A236	To record in the parent agency the transfer-in of unobligated expired authority from allocation transfer. Also, reduce the related liability from funds not transferred.
A237	To record the transfer out of expired unobligated expenditure transfers receivable.
A238	To record the transfer in of expired unobligated expenditure transfers receivable.
A240	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A240a	To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A241	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
A241	To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
A242	To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	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 anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A246a	To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A248	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
A248a	To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
A249	To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A250	To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
A251	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
A252	To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.
A253	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A254	To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A255	To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
A256	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A257	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
A258	To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A259	To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
A260	To record the actual collection of the appropriation trust fund expenditure transfer.
A261	To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
A262	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
A263	To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
A264	To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
A266	To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
A267	To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
A268	To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A269	To record budget authority temporarily reduced in an Agency Trust Fund Expenditure Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.
A270	To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
A271	To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" Treasury Appropriation Fund Symbol (TAFS) to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a temporary reduction.
A272	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
A274	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A276	To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A278	To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
A280	To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
A281	To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
A282	To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
A283	To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL 4172 "Non-Allocation Transfers of Invested Balances - Payable."
A284	To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
A285	To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.
A286	To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
A287	To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
A288	To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A289	To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
A290	To record in the transferring agency the transfer-out of unfilled customer orders with advance.
A291	To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
A302	To record anticipated reimbursements.
A303	To record in the performing agency a reimbursable agreement that was not previously anticipated.
A304	To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.

U.S. Government Standard General Ledger
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
A305	To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
A306	To record earned revenue in the performing agency related to a reimbursable agreement or other income.
A308	To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
A310	To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
B102	To record payment of payroll.
B103	To record a disbursement of pension benefit payments.
B104	To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
B105	To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed.
B106	To record subsidy disbursement from the program account to the financing account not previously obligated.
B107	To record payment and disbursement of funds.
B108	To record a loss in the imprest fund.
B109	To record payment of interest not previously accrued.
B110	To record a confirmed disbursement schedule.
B112	To record accrued interest paid.
B114	To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
B116	To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
B118	To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.
B119	To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
B120	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
B121	To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B122	To record repayments of other debt.
B123	To record the sale of Federal securities at par value.
B124	To record the purchase of Federal securities acquired at par value.
B125	To record the sale of Federal securities acquired at a premium.
B126	To record the purchase of Federal securities acquired at a premium.
B127	To record the sale of Federal securities at a discount.
B128	To record the purchase of Federal securities acquired at a discount.
B129	To record the purchase of accrued interest on Treasury securities.
B130	To record a lien paid before personal property is sold.
B134	To record appropriations used this fiscal year.
B136	To record in the liquidating account the actual capital transfer of excess cash to the general fund of the Treasury.
B138	To record in a trust fund payments made to a Federal fund relating to exchange transactions.
B140	To record the purchases of foreign currency by a disbursing officer.
B142	To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
B202	To record a commitment of unobligated amounts in programs subject to apportionment.
B203	To record a commitment of unobligated balances in programs exempt from apportionment.
B204	To record current-year undelivered orders without an advance.
B206	To record current-year undelivered orders with an advance.
B208	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
B209	To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
B210	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
B211	To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
B302	To record the delivery of goods or services and accrue a liability.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
B304	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.
B306	To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
B308	To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.
B310	To record the delivery of goods or services for construction.
B314	To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
B316	To record in the canceled appropriation the removal of a canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
B318	To record the collecting agency's estimated accrued tax refunds payable and related interest.
B322	To record the accrual of interest expenses incurred, not yet paid.
B324	To record the liability for cost to be funded in the future.
B326	To record the unfunded FECA liability and unfunded unemployment liability.
B328	To record a contingent liability.
B330	To record an increase in actuarial liabilities for benefit plans.
B332	To record the payable to borrowers from sales of foreclosed property with recourse.
B334	To record the inventory purchased for a resale under historical cost (title was passed).
B338	To record the fair market value of real and intangible forfeited property.
B340	To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
B344	To record the funded portion of cleanup costs that was previously estimated.
B346	To record capital lease liability.
B402	To record revenue received in advance.
B404	To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year authority is the same as the original order.
C101	To record the transfer of recognized subsidy from the program fund to the financing fund.
C102	To record service in kind provided by non-Federal sources.
C103	To record the collection of subsidy costs in the financing fund.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C104	To record the collection of subsidy for loan modification costs in the financing account.
C106	To record the collection of reestimated subsidy in the financing account.
C108	To record the receipts reported into deposit funds and clearing accounts.
C109	To record the receipt of previously anticipated collections.
C110	To reclassify collections to liquidate prior-year deficiency.
C112	To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
C114	To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
C116	To record in the financing fund unearned fees collected for undisbursed loans.
C117	To record in the financing fund fees collected when loans are disbursed.
C118	To record in the financing fund fees earned when loans are disbursed.
C120	To record the maturity of Federal securities acquired at par value.
C122	To record the maturity of Federal securities acquired at a premium.
C124	To record the maturity of Federal securities acquired at a discount.
C126	To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
C130	To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
C132	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
C134	To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
C136	To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
C137	To record the restitution of the imprest fund loss.
C138	To record the collection of refunds receivable for assets purchased or expenses incurred in the current year that create budgetary resources when collected.
C139	To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
C140	To record the collection of receivables from Federal sources.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
C142	To record the collection of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C143	To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
C144	To record the undeposited collections for funds that do not require budgetary reporting.
C146	To record a deposit of previously undeposited collections for fund symbols that do not require budgetary reporting.
C148	To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
C150	To record the receipt of other cash.
C152	To record unapplied receipts into fund symbols that require budgetary reporting.
C154	To record the collections of unaccrued interest on loans from non-Federal sources.
C158	To record cash donations as budgetary resources, as allowed by law.
C161	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C162	To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
C163	To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
C164	To record non-cash assets donated by the public.
C166	To record a monetary instrument, including undeposited seized cash.
C168	To record seized cash deposited in a deposit fund.
C170	To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
C172	To record a revenue for forfeited cash deposited to the forfeiture fund.
C174	To record undeposited cash that was forfeited.
C176	To record cash deposited after forfeiture.
C178	To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
C180	To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
C182	To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
C184	To record in the performing agency an advance received after a reimbursable agreement was established.
C186	To record the collection of receivables in the performing agency for reimbursable services.
C188	To record the collection of revenue into unavailable special fund receipt accounts.
C190	To record in a trust fund payments received from a Federal fund relating to exchange transactions.
C192	To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
C194	To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
C202	To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.
C204	To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
C206	To record in the financing fund the disbursement of direct loans.
C208	To record binding loan contracts and subsidy receivables accrued in the financing account.
C210	To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
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.
C219	To record earned revenue in a trust or special fund TAFS that was previously collected 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 CODE	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 reestimate.
C230	To record unfunded (borrowed) foreign currency from the Foreign Currency Account Symbol (X7000 series) by a disbursing officer.
C302	To record the sale of Federal securities purchased at a premium. The sale results in a gain.
C304	To record the sale of Federal securities purchased at a premium. The sale results in a loss.
C306	To record the sale of Federal securities purchased at a discount. The sale results in a gain.
C308	To record the sale of Federal securities purchased at a discount. The sale results in a loss.
C312	To record the receipt of cash from the sale or disposition of personal property collected for replacement property.
C314	To record the loss (or gain) from sale of foreclosed property without recourse.
C316	To record the gain on property sold with recourse.
C318	To record the loss on loan receivable from the borrower on a sale with recourse.
C320	To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
C322	To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
C324	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
C326	To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
C328	To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
C329	To record cash collected from a loss or a gain from the sale of foreclosed property.
C330	To record the sale of stockpile materials.
C332	To record stockpile materials sold at a gain.
C334	To record stockpile materials sold at a loss.
C336	To record the collection of sale proceeds from forfeited personal property sold.

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Account Transaction Listing

TRANSACTION CODE	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.
C345	To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
C348	To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.
C350	To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments.
C351	To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
D102	To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.
D104	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.
D106	To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
D108	To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.
D110	To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.
D112	To record a downward reestimate for loan subsidies in the financing account.
D114	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.
D116	To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.
D118	To record an upward adjustment to prior-year unpaid unexpended obligations.
D120	To record a downward adjustment to unpaid prior-year unexpended obligations.
D122	To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
D126	To record an upward adjustment to prior-year paid expended authority.
D128	To record a downward adjustment to prior-year paid expended authority with no refund collected.

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TRANSACTION CODE	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.
D136	To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
D138	To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
D140	To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
D142	To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
D144	To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers – Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
D202	To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
D204	To record the estimated allowance for bad debts related to non-credit-reform receivables.
D205	To record the writeoff of penalties, fines, and administrative fees receivable.
D206	To record the writeoff of accounts receivable.
D207	To record the writeoff of taxes receivable.
D208	To record the writeoff of loans receivable for loans made before fiscal 1992.
D210	To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.
D212	To record the writeoff of interest receivable.
D213	To record the writeoff of assets other than investments.
D214	To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
D216	To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.

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

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D324	To record prior-year adjustments for transitions to the direct method for estimated repair costs not previously recorded.
D326	To record the issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
D328	To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
D330	To record the classification of operating materials and supplies held for use that were damaged and cannot be consumed in operations. This entry also applies to excess or obsolete operating materials and supplies when the net realizable value is less than the book value.
D332	To record the reclassification of operating materials and supplies that meet management's criteria for future use.
D334	To reclassify excess or reserved assets to assets held for use.
D336	To record an unexpected permanent decline in the value of stockpile materials. This entry also applies to record stockpile material at net realizable value due to damage.
D338	To record a permanent decline in value of stockpile materials that is unusual, infrequent, and material in dollar amount.
D340	To reclassify stockpile materials authorized to be sold.
D342	To record the forfeiture of a seized monetary instrument.
D344	To record the conversion to cash for a forfeited monetary instrument.
D346	To record forfeited personal property placed into official use.
D348	To record forfeited personal property placed into official use at the end of the year and not depreciated.
D350	To record forfeited personal property authorized to be distributed/donated to another entity.
D352	To record an adjustment to the net realizable value of commodities.
D354	To record inventory that has been lost and deemed immaterial.
D355	To record inventory that has been lost and deemed material.
D356	To record inventory that has been found and deemed material.
D358	To record a loss from the revaluation of foreign currency at the end of an accounting period.
D360	To record a gain from the revaluation of foreign currency at the end of an accounting period.
D362	To record a loss resulting from the revaluation of foreign currency in the Foreign Currency Account Symbol (X7000 series) at the end of an accounting period.

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

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TRANSACTION CODE	TRANSACTION DESCRIPTION
D618	To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
D620	To record stockpile materials issued for use under the consumption method.
D622	To record a lien of real and intangible forfeited property in the allowance account.
D702	To record appropriations used for a prior period that was a result of a change in accounting principle.
D704	To record appropriations used for a prior period that was a result of a correction of an error.
D802	To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
D804	To record distributed personal property.
D806	To record a commodity transferred to another Federal agency.
D808	To record the transfer-out of nonbudgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
D809	To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
D810	To record the transfer-out of investments to other Federal entities without reimbursement.
D811	To record the transfer-out of accounts payable to other Federal entities without reimbursement.
D850	To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.
D852	To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.
D853	To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
D854	To record the transfer-in of investments from others without reimbursement.
D855	To record the transfer-in of accounts payable from others without reimbursement.
E102	To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget (OMB) approval.
E104	To record initial receipt of the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
E106	To record the binding contracts entered into by private lenders.
E108	To record the disbursement of a loan.
E110	To record the repayment of principal from borrowers.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
E202	To record activity for current-year purchases of assets.
F104	To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
F106	To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F107	To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
F108	To record the reduction of permanent indefinite resources when a warrant is received.
F109	To record the removal of unfilled customer orders without advance in excess of obligations.
F110	To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
F111	To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
F112	To record adjustments for anticipated resources not realized.
F113	To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
F114	To record adjustments for anticipated reductions not realized.
F116	To record adjustments for resources realized in excess of those anticipated.
F118	To record adjustments for reductions to resources in excess of those anticipated.
F120	To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
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 preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
F134	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
F136	To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
F138	To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
F140	To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
F144	To record the cancellation of a receivable for reimbursable activity.
F204	To record the consolidation of actual net-funded resources and reductions for withdrawn funds.
F206	To record the closing of fiscal-year contract authority.
F208	To record the closing of fiscal-year borrowing authority.
F210	To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F211	To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.
F212	To record the closing of unobligated balances to expiring authority.
F214	To record the closing of paid delivered orders to total resources.
F215	To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
F216	To record the closing of related adjustments to delivered orders - obligations, paid.
F218	To record the closing of related adjustments and transfers to delivered orders - obligations, unpaid.
F222	To record the closing of related adjustments and transfers to undelivered orders, obligations prepaid and advanced.
F226	To record the closing of related adjustments and transfers to undelivered orders, obligations and unpaid.
F227	To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.
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.

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TRANSACTION CODE	TRANSACTION DESCRIPTION
F231	To record the closing of losses and miscellaneous items into cumulative results of operations.
F233	To record closing of fiscal-year activity to unexpended appropriations.
F234	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.
F236	To record the closing of apportioned authority of guaranteed loan level into unused authority.
F238	To record the closing of guaranteed loans new disbursements by lenders into the cumulative disbursements.
F239	To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
F240	To record the closing of all unused guaranteed loan authority no longer available for use.
F242	To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
F244	To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year collections is not enough to cover current-year obligations.
F245	To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
F246	To reclassify a temporary reduction at yearend.
F247	To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
F248	To reclassify a reduction in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
F249	To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.
F250	To reclassify a reduction recorded in an invested "Specific Treasury-Managed Trust Fund."
F255	To record the closing of memorandum accounts for purchases.
F256	To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.
F260	To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
F261	To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
F262	To record the closing of USSGL account 4083 back to the original budgetary resource receivable.

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Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
F263	To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
F264	To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
F265	To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
F266	To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
F267	To record the closing of USSGL account 4234 back to the original budgetary resource receivable.

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Account Transactions

A100 FUNDING - Budgetary Resources Other Than Collections

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

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

Proprietary Entry
None

A104 To record the enactment of appropriations.
Comment: If appropriations were anticipated, credit USSGL account 4120. For anticipated appropriations, see USSGL TC-A102. Use USSGL account 4620 for appropriations exempt from apportionment. This transaction is not recorded by special or non-revolving trust funds unless amounts are appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant.
Transaction Origin: USSGL TC-1005

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

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

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

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

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

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A106 To record the reappropriation of unexpired funds in the losing fund.
Comment: See USSGL TC-A110 for the gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of unexpired funds

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

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

A108 To record authority that was temporarily reduced and subsequently reclassified as a closing entry in the previous year.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations.
Transaction Origin: USSGL implementation guidance; Temporary Reduction

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

Proprietary Entry
None

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

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

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

U.S. Government Standard General Ledger
Account Transactions

A112 To record in the losing fund reappropriation of authority from the expired losing fund to an unexpired gaining fund.
Comment: See USSGL TC-A110 for gaining funds. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; transactions for SF 133 reappropriation of funds.

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

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

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

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

Proprietary Entry
None

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

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4510 Apportionments

Proprietary Entry
None

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

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

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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

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

Proprietary Entry
None

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

Budgetary Entry
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

Proprietary Entry
None

A122 To record the realization of previously anticipated and apportioned authority for programs subject to apportionment.
Comment: USSGL transactions that reference this transaction (boldface transaction codes reference a reversal): A186, A304, A305, **A308**, B126, C106, C109, C114, C116, C124, C130, C132, C136, C148, C152, C154, C182, C208, C210, C214, C302, **C304**, C306, **C308**, C314, C316, C318, C320, **C322**, C328, C342, C351, D108, D110, D134.
Transaction Origin: USSGL budgetary accounting guide

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

Proprietary Entry
None

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

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

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

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

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4119 Other Appropriations Realized

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

A128 To record authority temporarily unavailable pursuant to public law.
Comment: Reverse this transaction if authority becomes available. Refer to F126 for related preclosing entry.
Transaction Origin: USSGL TC-1025

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

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

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

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

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

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

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

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

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

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

Proprietary Entry
None

A136 To record rescission and withdrawal of funds for balances previously recorded as pending rescission.
Comment: Credit USSGL account 2990 if fund withdrawal does not occur simultaneously. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL TC-1160

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

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

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

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

Proprietary Entry
None

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Account Transactions

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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A143 To record the anticipation of a capital transfer to repay a portion of a capital investment, or return excess liquidating account funds to Treasury.
Comment: Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government", for discussion of contingent liabilities. See USSGL TC-A142 to record anticipated nonexpenditure payments (including capital transfers) without a proprietary contingent liability.
Transaction Origin: USSGL implementation guidance; Changes Related to Capital Transfers and Repayment of Debt

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

Proprietary Entry
Debit 5765 NonExpenditure Financing Sources - Transfers Out
Credit 2920 Contingent Liabilities
Credit 2970 Resources Payable to Treasury

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

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

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

A148 To record the decreases to indefinite borrowing authority.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"; credit reform case study

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

Proprietary Entry
None

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

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

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

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Transaction continued…

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

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

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

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

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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

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

Proprietary Entry
None

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A169 To record the portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.
Comment: The transaction is based on an appropriation or authorizing language that allows the agency to have this type of activity. This is the portion of funded contract authority that is withdrawn. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; contract authority case studies

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

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

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

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

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

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

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

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

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

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

Proprietary Entry
None

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

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

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

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

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

Proprietary Entry
None

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

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

and

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

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

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

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

Proprietary Entry
None

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

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

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

U.S. Government Standard General Ledger
Account Transactions

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

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

Proprietary Entry
None

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

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

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

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

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

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A181 To record a nonexpenditure transfer-out from a parent account to a recipient account representing contract authority previously transferred.
Comment: Refer to USSGL TC-A179 for recording the contract authority previously transferred and establishing the payable of funds.
Transaction Origin: Trust Fund Accounting Guide; Transfers of Contract Authority

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4175 Allocation Transfers of Current-Year Authority
Credit 4137 Transfers of Contract Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A182 To record in the financing account an appropriation received for a modification adjustment transfer.

Budgetary Entry
Debit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5790 Other Financing Sources

and

Debit 7290 Other Losses
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

A183 To record in the receipt account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry
None

Proprietary Entry
Debit 5745 Appropriation Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A184 To record in the expenditure account the amount of appropriated receipts from an agency's unavailable receipt account to an expenditure account.
Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

A185 To record in a special or trust unavailable receipt Treasury Appropriation Fund Symbol (TAFS), an amount that was temporarily reduced in an associated special or trust expenditure TAFS. Or to record in a miscellaneous receipt account, an amount that was permanently reduced and cancelled in an associated special or trust expenditure TAFS.
Comment: Also post USSGL TC-A133 in the related special or trust expenditure TAFS.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5740 Appropriated Earmarked Receipts Transferred In

A186 To record revenue to available non-revolving trust funds and special funds, in which the revenue is immediately available for obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL TC-4030

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5600 Donated Revenue - Financial Resources
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
Account Transactions

A187 To record the liquidation of contract authority for collections against reimbursable customer orders that were substituted for contract authority and have now been earned.

Budgetary Entry
Debit 4132 Substitution for Contract Authority
Credit 4135 Contract Authority Liquidated

Proprietary Entry
None

A188 To record revenue to available non-revolving trust funds and special funds, in which the revenue is not immediately available for obligation upon collection. A credit to USSGL account 4394 acts as a contra-resource account. However, these receipts may be available for investment.
Comment: When receipts become available for obligation, see USSGL TC-A190.
Transaction Origin: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5600 Donated Revenue-Financial Resources
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

A189 To record a temporary reduction of new budget authority and fund balance in a trust or special fund expenditure account that was funded by an unavailable receipt account.
Comment: Post an increase in fund balance in the associated unavailable receipt account. Unlike reductions in available special and trust funds, there is no automatic appropriation of this authority in the following year. Treasury processes a warrant reducing fund balance in the expenditure account and increasing fund balance in the associated unavailable receipt account. Also post USSGL TC-A185 in the unavailable special or trust fund expenditure account.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Credit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances

Proprietary Entry
Debit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 1010 Fund Balance With Treasury

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Account Transactions

A190 To record receipts in available trust funds and special funds that become available for obligation after not being available for obligation when originally collected. A debit to USSGL account 4394 provides new budget authority.
Comment: When receipts are originally collected, see USSGL TC-A188.
Transaction Origin: USSGL implementation guidance; Receipts Not Available for Obligation Upon Collection

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A192 To record authority made available from receipt or appropriation balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A127 for the original entry that precluded the obligation.
Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry
Debit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A194 To record authority made available from offsetting collection balances previously precluded from obligation.
Comment: This transaction is recorded upon legislation making the authority available, or in conjunction with obligations incurred when current-year receipts are not enough to cover current-year obligations. See USSGL TC-A129 for the original entry that precluded the obligation.
Transaction Origin: USSGL implementation guidance; authority temporarily precluded from obligation

Budgetary Entry
Debit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A196 To record the collection of revenue for non-revolving trust and special funds that were previously accrued.
Comment: See USSGL TC-C217 for accrual entry and USSGL TC-A186 if not accrued.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

U.S. Government Standard General Ledger
Account Transactions

A200 FUNDING - Authority Transfers

A204 To record amounts anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS) for transfers-in based on an apportionment request.

Budgetary Entry
Debit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority

Proprietary Entry
None

A214 To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL account 4175 is to be recorded by non-invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A223 and A225 for invested TAFS. Special funds receiving direct appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A232. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A214a To record a transfer-out of unobligated unexpired authority and funds from an allocation transfer accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: USSGL account 4175 is to be recorded by non- invested Treasury Appropriation Fund Symbol (TAFS). See USSGL TCs-A223 and A225 for invested TAFS. Transfer partners must use USSGL TC-A232a. Refer to the conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A215 To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A216. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4192 Balance Tranfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A215a To record the nonexpenditure transfer-in of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A216a. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4192 Balance Tranfers - Unexpired to Expired
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A216 To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Transfer partners must use USSGL TC-A215. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4510 Appropriations
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A216a To record the nonexpenditure transfer-out of unexpired unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A215a. Refer to conventions and limitations listed on the coversheet at the beginning of this section.

Budgetary Entry
Debit 4510 Appropriations
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4192 Balance Transfers - Unexpired to Expired

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A217 To record realized authority to be transferred in to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent TAFS maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.
Comment: Credit USSGL account 4450 only in the unique circumstance where an apportionment occurs in the receiving account.

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A218 To record budget authority temporarily reduced in an allocation Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable and amount to be transferred from invested balances of the parent TAFS.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The parent TAFS simultaneously posts USSGL TC-A221.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

and

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Credit 1330 Receivable for Transfer of Currently Invested Balances

A219 To record an actual nonexpenditure transfer-in of an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via an SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a credit to USSGL accounts 1330 and 4166 if the budget authority has been realized before the actual transfer of funds.

Budgetary Entry
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4166 Allocations of Realized Authority -To Be Transferred From Invested Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A221 To adjust the payable due for amounts previously appropriated to the allocation Treasury Appropriation Fund Symbol (TAFS) from the parent TAFS that maintains invested balances as a result of an enacted temporary reduction.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. Post this transaction in the allocation TAFS. The allocation TAFS simultaneously posts USSGL TC-A218.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
Debit 2150 Payable for Transfer of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

U.S. Government Standard General Ledger
Account Transactions

A223 To record the realized authority to be transferred out to a receiving allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances before the SF 1151: Nonexpenditure Transfer Authorization, request.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 2150 Payable for Transfers of Currently Invested Balances

A224 To record funds transferred in by the receiving agency, which liquidates the receivable for allocation transfers.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A225 To record an actual nonexpenditure transfer-out to an allocation Treasury Appropriation Fund Symbol (TAFS), where the parent maintains invested balances via SF 1151: Nonexpenditure Transfer Authorization.
Comment: Record a debit to USSGL accounts 2150 and 4166 if the budget authority has been realized prior to the actual transfer of funds.

Budgetary Entry
Debit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

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 an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A228. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A226a To record in the receiving agency the return to the parent agency of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A228a. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A228 To record in the parent agency the receipt of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A226. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations -Transfers In

U.S. Government Standard General Ledger
Account Transactions

A228a To record in the parent agency the receipt of unobligated expired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use USSGL TC-A226a. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A230 To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: The transaction partner must use USSGL TC-A231 to record the parent agency receiving funds from this receiving agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A230a To record in the receiving agency the return to the parent agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: The transaction partner must use USSGL TC-A231a to record the parent agency receiving funds from this receiving agency. Record USSGL account 1330 if the receivable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Budgetary Entry
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A231 To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: The transfer partner must use USSGL TC-A230 to record the receiving agency returning the authority and funds to this parent agency. Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated directly from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 3103 Unexpended Appropriations - Transfers-Out

A231a To record in the parent agency the return from the receiving agency of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: The transfer partner must use USSGL TC-A230a to record the receiving agency returning the authority and funds to this parent agency. Record USSGL account 2150 if the payable was previously established. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

U.S. Government Standard General Ledger
Account Transactions

A232 To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Trust funds do not record USSGL accounts in the 3100 series, except for amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. Special funds receiving appropriations from the General Fund of the Treasury and/or transfers from other Federal funds may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A214. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A232a To record a transfer-in of unobligated unexpired authority and funds from an allocation transfer, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Transfer partners must use TC-A214a. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 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.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4176 Allocation Transfers of Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1330 Receivable for Transfers of Currently Invested Balances

U.S. Government Standard General Ledger
Account Transactions

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.

Budgetary Entry
Debit 4176 Allocation Transfers of Prior-Year Balances
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A237 To record the transfer out of expired unobligated expenditure transfers receivable.
Transaction Origin: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4199 Transfer of Expired Expenditure Transfers - Receivable

Proprietary Entry
Debit 5750 Expenditure Financing Sources - Transfers-In
Credit 1335 Expenditure Transfers Receivable

A238 To record the transfer in of expired unobligated expenditure transfers receivable.
Transaction Origin: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

Budgetary Entry
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

A240 To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A241. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Transaction Origin: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A240a To record the nonexpenditure transfer-in of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Transfer partners must use USSGL TC-A241a. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Transaction Origin: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A241 To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from unexpended appropriations.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A240. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Transaction continued…

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Transaction Origin: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A241a To record the nonexpenditure transfer-out of expired unobligated balances to an unexpired Treasury Appropriation Fund Symbol (TAFS), where the source of the transfer is derived from appropriated receipts.
Comment: Balances are transferred as a result of authority to extend the period of availability of the expired balances, but does not meet the definition of a reappropriation.. Transfer partners must use USSGL TC-A240a. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Transaction Origin: USSGL implementation guidance; Extensions of Availability Other Than Reappropriations - Expired TAFS to Unexpired TAFS

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations
Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A242 To record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.
Transaction Origin: USSGL TC-1008

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry
None

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

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A246 To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A248. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
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

A246a To record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Trust and special funds credit USSGL account 5755 to transfer appropriated receipts. Transfer partners must use USSGL TC-A248a. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
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 5755 Nonexpenditure Financing Sources - Transfers-In

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A248 To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Transfer partners must use USSGL TC-A246. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A248a To record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from appropriated receipts.
Comment: Trust and special funds debit USSGL account 5765 to transfer appropriated receipts. Transfer partners must use USSGL TC-A246a. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A249 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
Comment: Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; appropriation transfers; Federal Trust Fund Accounting Guide

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Transaction continued…

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Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

A250 To record in the receiving agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfers.
Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A263, A255R, A285, and A287.
Transaction Origin: USSGL implementation guidance; appropriation transfers; Federal Trust Fund Accounting Guide

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4190 Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A251 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of appropriated general funds.
Comment: Transfer of USSGL accounts 4450 and 4620. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4650 Allotments - Expired Authority
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

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A252 To record in the transferring agency an actual current-year or prior-year unanticipated nonexpenditure transfer of spending authority from offsetting collections or a trust or special fund nonexpenditure appropriation transfer.
Comment: Transfer of USSGL accounts 4450 and 4620. When appropriate, use in conjunction with USSGL TCs-A253, A255, A284 and A286.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4170 Transfers - Current-Year Authority
Credit 4190 Transfers - Prior-Year Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A253 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A252, A255, A284, and A286.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfers of Obligated Balances

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources -Transfers-Out
Credit 1010 Fund Balance With Treasury

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A254 To record in the transferring agency the actual nonexpenditure transfer-out of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: This includes transfers from the general fund to a special fund. Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations; transfer of current year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
Debit 4831Undelivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfers of Obligated Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1010 Fund Balance With Treasury

A255 To record in the transferring agency the actual transfer-out of current-year or prior-year authority with unpaid expended authority and related accounts payable.
Comment: When appropriate use in conjunction with USSGL TCs-A252, A253, A284 and A286.
Reverse this transaction for the receiving entity. When appropriate, use in conjunction with USSGL TCs-A250, A263, A285, and A287.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders

Budgetary Entry
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4195 Transfers of Obligated Balances

Proprietary Entry
Debit 2110 Accounts Payable
Credit 1010 Fund Balance With Treasury

A256 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A257 for the receiving agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfers of Obligated Balances

Proprietary Entry
Debit 3103 Unexpended Appropriations - Transfers-Out
Credit 1410 Advances to Others
Credit 1450 Prepayments

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A257 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for general fund appropriations.
Comment: See USSGL TC-A256 for the transferring agency. Transfer of USSGL account 4802. This is not a nonexpenditure transfer. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction Origin: USSGL implementation guidance; transfer of authority for undelivered orders; transfer of spending authority from offsetting collections with obligations

Budget Entry
Debit 4195 Transfers of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances to Others
Debit 1450 Prepayments
Credit 3102 Unexpended Appropriations - Transfers-In

A258 To record the Federal fund receivable for a previously anticipated trust fund expenditure transfer.
Comment: See USSGL TC-A114 for the anticipation and USSGL TC-A260 for collection of the receivable. Use USSGL account 4450 if transfer was not previously anticipated.
Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transferred In

A259 To record in a trust fund a payable for an expenditure transfer-out to a Federal fund relating to nonexchange transactions.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

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A260 To record the actual collection of the appropriation trust fund expenditure transfer.
Transaction Origin: USSGL implementation guidance; appropriation trust fund expenditure transfers

Budgetary Entry
Debit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1335 Expenditure Transfers Receivable

A261 To record in a trust fund the outlay and reduction of the payable for an expenditure transfer out to a Federal fund.
Comment: See USSGL TC-A259 for the establishment of USSGL account 2155.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 1010 Fund Balance With Treasury

A262 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for general fund appropriations.
Comment: Transfer of USSGL account 4801. Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series. Refer to conventions and limitations listed on the cover sheet at the beginning of this section.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
Debit 4195 Transfers of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3102 Unexpended Appropriations - Transfers-In

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A263 To record in the receiving agency the actual nonexpenditure transfer-in of current-year or prior-year authority with unpaid undelivered orders for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See notes at the beginning of this Section. Transfer of USSGL account 4801. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A285, and A287.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
Debit 4195 Transfers of Obligated Balances
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A264 To record in a trust fund expenditure transfers-in from a Federal fund relating to nonexchange transactions.
Comment: For payments received from a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-C190.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipt
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5750 Expenditure Financing Sources - Transfers-In

A266 To record in a trust fund expenditure transfers-out to a Federal fund relating to nonexchange transactions.
Comment: For payments made to a Federal fund (i.e., exchange transactions) that are defined in the budget as expenditure transfers, see USSGL TC-B138.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

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A267 To record in an agency's general fund an expenditure transfer-out to a trust fund relating to nonexchange and exchange transactions.
Comment: Also post USSGL TC-B134. Use USSGL account 5760 for nonexchange expenditure transfers.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

A268 To record a receivable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.
Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A269 To record budget authority temporarily reduced in an Agency Trust Fund Expenditure Treasury Appropriation Fund Symbol (TAFS) and to adjust the receivable previously recorded for amounts appropriated from a "Specific Treasury-Managed Trust Fund" TAFS.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt simultaneously posts USSGL TC-A271 in the Treasury-Managed Trust Fund TAFS.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4382 Temporary Reduction - New Budget Authority
Credit 4383 Temporary Reduction - Prior-Year Balances

Transaction continued…

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and

Debit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction
Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Receivable

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Credit 1330 Receivable for Transfer of Currently Invested Balances

A270 To record a payable for amounts appropriated from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account, prior to the nonexpenditure transfer of funds. This amount is specified in the agency's appropriation or authorization act.
Transaction Origin: Trust Fund Accounting Guide; Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 2150 Payable for Transfers of Current Invested Balances

A271 To adjust the payable due for amounts previously appropriated from the "Specific Treasury-Managed Trust Fund" Treasury Appropriation Fund Symbol (TAFS) to the Agency Trust Fund Expenditure TAFS. This adjustment is required because of a temporary reduction.
Comment: Refer to Office of Management and Budget Circular No. A-11 for the definition of reductions. Reductions include rescissions, across-the-board reductions, and sequestrations. The Bureau of the Public Debt posts this transaction in the Treasury-Managed Trust Fund TAFS and the agency simultaneously posts USSGL TC-A269 in the Agency Trust Fund Expenditure TAFS.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable
Credit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction

Proprietary Entry
Debit 2150 Payable for Transfer of Currently Invested Balances
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

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A272 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as receivables.
Comment: Refer to USSGL TC-A268 for establishing the receivable.
Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In
Credit 4126 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A274 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account for amounts previously appropriated and recorded as payables.
Comment: Refer to USSGL TC-A270 for establishing the payable.
Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4127 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable
Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

A276 To record a nonexpenditure transfer-in of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
Comment: This transaction is reported as an appropriation in the Budget of the United States Government for the agency TAFS, rather than as a transfer.
Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

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A278 To record a nonexpenditure transfer-out of funds from a Treasury-Managed Trust Fund Treasury Appropriation Fund Symbol (TAFS) to an agency trust fund expenditure account. This amount is specified in the agency's appropriation or authorization act.
Transaction Origin: Trust Fund guidance: Trust Fund Appropriation Transfers for Specific Treasury Appropriation Fund Symbols

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 1010 Fund Balance With Treasury

A280 To record the receivable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.
Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry
Debit 4171 Non-Allocation Transfers of Invested Balances - Receivable
Credit 4160 Anticipated Transfers - Current-Year Authority

Proprietary Entry
Debit 1330 Receivable for Transfers of Currently Invested Balances
Credit 5755 Nonexpenditure Financing Sources - Transfers-In

A281 To record the payable for amounts to be transferred-in of unrealized nonexpenditure appropriation transfers between two trust funds or two Federal funds (as defined by the Office of Management and Budget (OMB)), where there is investment authority involved.
Comment: For cash management purposes, the funds remain invested until needed for disbursement. This occurs prior to the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.
Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4172 Non-Allocation Transfers of Invested Balances - Payable

Proprietary Entry
Debit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 2150 Payable for Transfers of Currently Invested Balances

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A282 To record the actual transfer-in of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL account 4171 "Non-Allocation Transfers of Invested Balances - Receivable."
Comment: Refer to USSGL TC-A280 for the establishment of the receivable.
Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry
Debit 4170 Transfers - Current-Year Authority
Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred
Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1330 Receivable for Transfers of Currently Invested Balances

A283 To record the actual transfer-out of funds via SF 1151: Nonexpenditure Transfer Authorization that reduces previously established USSGL account 4172 "Non-Allocation Transfers of Invested Balances - Payable."
Comment: Refer to USSGL TC-A281 for the establishment of the payable.
Transaction Origin: Trust and special fund guidance on nonexpenditure appropriation transfers.

Budgetary Entry
Debit 4172 Non-Allocation Transfers of Invested Balances - Payable
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Credit 1010 Fund Balance With Treasury

A284 To record in the transferring agency the nonexpenditure transfer-out of budgetary resources receivable.
Comment: Transfer of USSGL accounts 4126, 4166, 4171, 4225, 4251 and 4287 respectively. When appropriate use in conjunction with USSGL TCs-A252, A253, A255 and A286.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
Debit 4195 Transfer Out Obligated Balances
Credit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4234 Other Federal Receivables - Transferred

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Proprietary Entry
Debit 1010 Fund Balance with Treasury
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out

A285 To record in the receiving agency the nonexpenditure transfer-in of budgetary resources receivable. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A287.
Comment: Transfer or USSGL accounts 4126, 4166, 4171, 4225, 4251, and 4287 respectively.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Debit 4234 Other Federal Receivables - Transferred
Credit 4195 Transfer Out Obligated Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Credit 1010 Fund Balance with Treasury

A286 To record in the transferring agency the nonexpenditure transfer-out of unfilled customer orders without advance.
Comment: Transfer of USSGL account 4221. When appropriate use in conjunction with USSGL TCs-A252, A253, A255, and A284.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4230 Unfilled Customer Orders Without Advance - Transferred

Proprietary Entry
Debit 1010 Fund Balance with Treasury
Credit 5765 Nonexpenditure Financing Sources - Transferred-Out

U.S. Government Standard General Ledger
Account Transactions

A287 To recording in the receiving agency the nonexpenditure transfer-in of unfilled customer orders without advance.
Comment: Transfer or USSGL account 4221. When appropriate, use in conjunction with USSGL TCs-A250, A255R, A263, and A285.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance -Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
Debit 5755 Nonexpenditure Financing Sources -Transfer-In
Credit 1010 Fund Balance With Treasury

A288 To record in the transferring agency the actual transfers-out during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See USSGL TC-A289 for the receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4802

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Credit 4195 Transfers of Obligated Balances

Proprietary Entry
Debit 5730 Financing Sources Transferred Out without Reimbursement
Credit 1410 Advances to Others
Credit 1450 Prepayments

A289 To record in the receiving agency the actual transfers-in during the fiscal year of authority with prepaid/advanced undelivered orders from current or prior years for trust or special funds or obligations supported by spending authority from offsetting collections.
Comment: See USSGL TC-A288 for the transferring agency.
Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4802

Budgetary Entry
Debit 4195 Transfers of Obligated Balances
Credit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances to Others
Debit 1450 Prepayments
Credit 5720 Financing Sources Transferred In without Reimbursement

U.S. Government Standard General Ledger
Account Transactions

A290 To record in the transferring agency the transfer-out of unfilled customer orders with advance.
Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4225

Budgetary Entry
Debit 4195 Transfer of Obligated Balances
Credit 4231 Unfilled Customer Orders With Advance - Transferred

Proprietary Entry
None

A291 To record in the receiving agency the actual transfer-in unfilled customer orders with advance.
Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4225

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4195 Transfer of Obligated Balances

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

A300 FUNDING - Reimbursables and Other Income

A302 To record anticipated reimbursements.
Comment: See USSGL TC-A118; anticipated reimbursements are not available for allotment until the realized order is received.
Transaction Origin: USSGL TC-1030

Budgetary Entry
Debit 4210 Anticipated Reimbursements and Other Income
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

A303 To record in the performing agency a reimbursable agreement that was not previously anticipated.
Comment: Budgetary resources were provided by Contract Authority.

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Debit 4222 Unfilled Customer Orders With Advance
Credit 4132 Substitution of Contract Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2310 Advances From Others

A304 To record in the performing agency a reimbursable agreement without an advance that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
None

A305 To record the collection of revenue earned in the performing agency for a reimbursable agreement without an advance that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.
Transaction Origin: Transfer of Spending Authority from Offsetting Collection with Obligations Scenario

Transaction continued…

U.S. Government Standard General Ledger
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Budgetary Entry
Debit 4252 Reimbursement of Other Income Earned - Collected
Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A306 To record earned revenue in the performing agency related to a reimbursable agreement or other income.
Comment: See USSGL TC-C182
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry
Debit 4252 Reimbursements and Other Income Earned - Collected
Credit 4222 Unfilled Customer Orders With Advance
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources

Proprietary Entry
Debit 2310 Advances From Others
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

A308 To record in the performing agency the completion of a prior-year reimbursable order and the refund of an advance to the ordering agency.
Comment: Use USSGL account 4871 if the amount was previously obligated or USSGL account 4210 if the amount was not previously obligated. Reverse USSGL TC-A122 if the refund was not previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
Debit 2310 Advances From Others
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

A310 To record revenue earned in the performing agency for goods or services performed on a reimbursable order without an advance.
Comment: The ordering agency uses USSGL TC-B204.
Transaction Origin: USSGL reimbursable accounting guide

Budgetary Entry
Debit 4251 Reimbursements and Other Income Earned - Receivable
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

U.S. Government Standard General Ledger
Account Transactions

B100 DISBURSEMENTS AND PAYABLES - Payments/Purchases

B102 To record payment of payroll.
Comment: For amounts paid by a direct appropriation, also post USSGL TC-B134. Due to reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 (see USSGL TC-D309), when the costs are capitalized to the appropriate "in-process" type asset accounts. **Note:** Agency systems may accumulate payroll in USSGL account 6100 during the year and distribute those costs to the various "in-process" accounts at yearend. Also, for employment benefits such as pension, health, and life insurance, see USSGL TCs-B404, D404, and D406.
Transaction Origin: USSGL TC-2045

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 1010 Fund Balance With Treasury

B103 To record a disbursement of pension benefit payments.
Comment: Also requires the reclassification of expenses from unfunded to funded.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government"

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Credit 1010 Fund Balance With Treasury

B104 To record in a loan guarantee financing account a disbursement to a third party, where no asset is received. This transaction, for example, includes payments of default claims and interest supplements.
Comment: Also post USSGL TC-C220, which establishes the loan receivable after default.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2180 Loan Guarantee Liability
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B105 To record the disbursement of subsidy from the program fund to the financing fund when the loan is disbursed.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-A150 to record the subsidy payable previously accrued for this program fund.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2179 Contra Liability for Subsidy Payable to the Financing Account

and

Debit 2170 Subsidy Payable to the Financing Account
Credit 1010 Fund Balance With Treasury

B106 To record subsidy disbursement from the program account to the financing account not previously obligated.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

B107 To record payment and disbursement of funds.
Comment: If for an amount paid by a direct appropriation, also post USSGL TC-B134.

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
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 a loss in the imprest fund.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry
Debit 7290 Other Losses
Credit 1010 Fund Balance With Treasury

B109 To record payment of interest not previously accrued.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. See USSGL TC-B322 for accrued interest.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 1010 Fund Balance With Treasury

B110 To record a confirmed disbursement schedule.
Comment: Clearing from unpaid to paid.
Transaction Origin: USSGL TC-3030

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2120 Disbursements in Transit
Debit 2130 Contract Holdback
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Accrued Liabilities
Debit 2210 Accrued Funded Payroll and Leave
Debit 2211 Withholdings Payable
Debit 2213 Employer Contributions and Payroll Taxes Payable
Debit 2215 Other Post-Employment Benefits Due and Payable
Debit 2940 Capital Lease Liability
Debit 2990 Other Liabilities
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B112 To record accrued interest paid.
Comment: See USSGL TC-B322 for the accrued liability.

Budgetary Entry
Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2140 Accrued Interest Payable
Credit 1010 Fund Balance With Treasury

B114 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1559 Foreclosed Property - Allowance
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 1010 Fund Balance With Treasury

B116 To record disbursement without a lien on collateral acquired from defaulted loans guaranteed after 1992.
Comment: This transaction is applicable to guaranteed loans.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
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B118 To record a tax refund paid by the collecting agency. These refunds are reported as reductions to offsetting collections.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4267 Other Actual "government-type" Collections From Non-Federal Sources

Proprietary Entry
Debit 5890 Tax Revenue Refunds
Credit 1010 Fund Balance With Treasury

B119 To record the actual capital transfer to repay a portion of a capital investment (usually an appropriation to a revolving fund) that was previously anticipated and where a contingent liability was previously recorded.
Comment: See USSGL TC-B136 for capital transfers from liquidating accounts.
Transaction Origin: USSGL implementation guidance; changes related to capital transfers and repayment of debt

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4151 Actual Capital Transfers to the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry
Debit 2920 Contingent Liabilities
Credit 1010 Fund Balance With Treasury

B120 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Comment: If not anticipated, debit USSGL account 4450 or 4620.
Transaction Origin: USSGL TC-3010

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B121 To record principal repayments to Treasury and the Federal Financing Bank via nonexpenditure transfers that were not previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.
Transaction Origin: USSGL TC-3010

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4146 Actual Repayments of Debt, Current-Year Authority
Credit 4147 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Credit 1010 Fund Balance With Treasury

B122 To record repayments of other debt.
Comment: Also post USSGL TC-B134 if funded by a direct appropriation. This transaction is applicable to redemptions.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 2590 Other Debt
Credit 1010 Fund Balance With Treasury

B123 To record the sale of Federal securities at par value.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B124 To record the purchase of Federal securities acquired at par value.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Transaction Origin: USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

Budgetary Entry
None

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B125 To record the sale of Federal securities acquired at a premium.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2530 Securities Issued by Federal Agencies Under Special Financing Authority
Credit 2532 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

B126 To record the purchase of Federal securities acquired at a premium.
Comment: Special and trust funds use USSGL account 4114. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Use budgetary entries for the amount of the premium. Also post USSGL TC-B129 if accrued interest is purchased.
Transaction Origin: USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

Budgetary Entry
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1010 Fund Balance With Treasury

B127 To record the sale of Federal securities at a discount.

Budgetary Entry
None

Transaction continued…

U.S. Government Standard General Ledger
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Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 2531 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
Credit 2530 Securities Issued by Federal Agencies Under General and Special Financing Authority

B128 To record the purchase of Federal securities acquired at a discount.
Comment: Also post USSGL TC-B129 if accrued interest is purchased.
Transaction Origin: USSGL implementation guidance; FACTS II, investments in Treasury and agency securities

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1010 Fund Balance With Treasury
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

B129 To record the purchase of accrued interest on Treasury securities.

Budgetary Entry
Debit 4395 Authority Unavailable for Obligation Pursuant to Public Law - Temporary
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1340 Interest Receivable
Credit 1010 Fund Balance With Treasury

B130 To record a lien paid before personal property is sold.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B134 To record appropriations used this fiscal year.
Comment: This transaction does not stand alone. This transaction is not recorded by special or non-revolving trust funds, with the exception of 1) special funds that receive appropriation or allocation transfers from general fund appropriated Treasury Appropriation Fund Symbols (TAFS), or 2) special and trust funds that receive amounts appropriated from the General Fund of the Treasury via Treasury Appropriation Warrant. USSGL transactions that reference this transaction (boldface transaction codes reference a reversal): A146, A267, B102, B105, B106, B107, B109, B118, B122, B130, B302, B304, B306, B314, B322, B332, B334, B344, B346, B404, **C132**, **C134**, **C136, C137, C138**, **C139**, C206, **C212**, **D102**, **D104,** D106, **D108, D110**, D114, D116, D126, D132, **D134**, D402, D404, D406, D408, D410, and 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 actual capital transfer of excess cash to the general fund of the Treasury.
Comment: See Office of Management and Budget (OMB) Circular No. A-11 for further instruction on the payment hierarchy. See USSGL TC-B119 for capital transfers not related to liquidating accounts.
Transaction Origin: Credit reform liquidating account case study

Budgetary Entry
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Credit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances

Proprietary Entry
Debit 2970 Resources Payable to Treasury
Debit 5765 Nonexpenditure Financing Sources – Transfers-Out
Credit 1010 Fund Balance With Treasury

B138 To record in a trust fund payments made to a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A266 for nonexchange expenditure transfers-out.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

B140 To record the purchase of foreign currency by a disbursing officer.
Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency"
Comment: This entry should be made by agencies that have their own disbursing authority. Agencies that do not have their own disbursing authority, see USSGL implementation guidance "Accounting for Purchased Foreign Currency," which can be acquired on the USSGL Web site. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 1190 Other Cash

B142 To record the disbursement of foreign currency by a disbursing officer on behalf of the operating fund.
Transaction Origin: USSGL implementation guidance "Accounting for Purchased Foreign Currency"
Comment: This entry should be made by agencies that have their own disbursing authority. At the time of the foreign currency disbursement, the disbursing officer will charge the appropriation of the operating fund that requested the disbursement, (see USSGL TC-B110 and the USSGL implementation guidance "Accounting for Purchased Foreign Currency"), which can be acquired on the USSGL Web site. Agencies that do not have their own disbursing authority also may refer to the implementation guidance mentioned above. Agencies that have foreign currency account symbols in the X7000 series, refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry
None

Proprietary Entry
Debit 2310 Advance From Others
Credit 1200 Foreign Currency

U.S. Government Standard General Ledger
Account Transactions

B200 DISBURSEMENTS AND PAYABLES - Commitments/Undelivered Orders/Expended Authority - Unpaid

B202 To record a commitment of unobligated amounts in programs subject to apportionment.
Comment: To decrease the commitment, reverse this transaction.
Transaction Origin: USSGL TC-2005

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry
None

B203 To record a commitment of unobligated balances in programs exempt from apportionment.
Comment: To decrease the commitment, reverse this transaction.

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4720 Commitments - Programs Exempt From Apportionment

Proprietary Entry
None

B204 To record current-year undelivered orders without an advance.
Comment: To decrease obligation in the current year, reverse this transaction.
Transaction Origin: USSGL TC-2010

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B206 To record current-year undelivered orders with an advance.
Comment: See USSGL TC-B404 for the expense.
Transaction Origin: USSGL TC-2010

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances to Others
Debit 1450 Prepayments
Credit 1010 Fund Balance With Treasury

B208 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs subject to apportionment.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4610 Allotments - Realized Resources
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B209 To record a current-year undelivered order without an advance where the commitment is more than the undelivered order for commitments in programs exempt from apportionment.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B210 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs subject to apportionment.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

B211 To record a current-year undelivered order without an advance where the commitment is less than the undelivered order for commitments in programs exempt from apportionment.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4801 Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

B300 DISBURSEMENTS AND PAYABLES - Payables/Accrued Liabilities

B302 To record the delivery of goods or services and accrue a liability.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC-2020

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable

U.S. Government Standard General Ledger
Account Transactions

B304 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is less than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC-2020

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger
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B306 To record the delivery of goods and services in the same year the order was placed and accrue a liability. The current-year expended authority is more than the original obligation.
Comment: If funded by a direct appropriation, also post TC-B134. For payroll and benefits, see USSGL TC-D402. For "in-process type" accounts, see USSGL TC-D309. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also, assume a title is passed when the goods are received. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC-2020

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

U.S. Government Standard General Ledger
Account Transactions

B308 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2160 Entitlement Benefits Due and Payable
Debit 2190 Other Accrued Liabilities
Debit 2990 Other Liabilities
Credit 2120 Disbursements in Transit

B310 To record the delivery of goods or services for construction.

Budgetary Entry
None

Proprietary Entry
Debit 1720 Construction-In-Progress
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

B314 To record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.
Comment: This transaction is simultaneously posted with USSGL TC-B316. Also post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expense/Program Costs
Credit 2110 Accounts Payable

U.S. Government Standard General Ledger
Account Transactions

B316 To record in the canceled appropriation the removal of the canceled payable upon receipt of a valid bill. The budgetary entry reduces the balance of authority that remained upon cancellation.
Comment: Simultaneously post USSGL TC-B314 in an unexpired appropriation that is available for the same purpose as the closed account. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.
Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry
Debit 4350 Canceled Authority
Credit 4201 Total Actual Resources - Collected

Proprietary Entry
Debit 2960 Accounts Payable From Canceled Appropriations
Credit 6800 Future Funded Expense

B318 To record the collecting agency's estimated accrued tax refunds payable and related interest.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 5890 Tax Revenue Refunds
Debit 6330 Other Interest Expenses
Credit 2110 Accounts Payable
Credit 2140 Accrued Interest Payable
Credit 2190 Other Accrued Liabilities

B322 To record the accrual of interest expenses incurred, not yet paid.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next fiscal year.
Transaction Origin: USSGL TC-2030

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Debit 6320 Interest Expenses on Securities
Debit 6330 Other Interest Expenses
Credit 2140 Accrued Interest Payable

U.S. Government Standard General Ledger
Account Transactions

B324 To record the liability for cost to be funded in the future.
Comment: Reverse accruals at the beginning of the next accounting period. See USSGL TC-B302 to record currently funded capital lease liability.

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 2160 Entitlement Benefits Due and Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2190 Other Accrued Liabilities
Credit 2220 Unfunded Leave
Credit 2290 Other Unfunded Employment Related Liability
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2690 Other Actuarial Liabilities
Credit 2990 Other Liability
Credit 2995 Estimated Cleanup Cost Liability

B326 To record the unfunded FECA liability and unfunded unemployment liability.
Comment: Unfunded FECA liability and unfunded unemployment for Federal employees should be reversed when the funding is received.

Budgetary Entry
None

Proprietary Entry
Debit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority – Unobligated
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability

B328 To record a contingent liability.
Comment: Reverse this entry when realization indicates no contingent liability.
Transaction Origin: USSGL TC-3125 and USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expense
Debit 7290 Other Losses
Credit 2920 Contingent Liabilities

U.S. Government Standard General Ledger
Account Transactions

B330 To record an increase in actuarial liabilities for benefit plans.
Comment: Reverse this entry for a decrease.
Transaction Origin: USSGL implementation guidance; FECA liability

Budgetary Entry
None

Proprietary Entry
Debit 7600 Changes in Actuarial Liability
Credit 2650 Actuarial FECA Liability
Credit 2690 Other Actuarial Liabilities

B332 To record the payable to borrowers from sales of foreclosed property with recourse.
Comment: Excess of sales proceeds over cost to the Federal Government is paid to borrowers. If funded by a direct appropriation, also post USSGL TC-B134.
Transaction Origin: Credit reform case study

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 2110 Accounts Payable

B334 To record the inventory purchased for a resale under historical cost (title was passed).
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1521 Inventory Purchased for Resale
Credit 2110 Accounts Payable

B338 To record the fair market value of real and intangible forfeited property.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Deferred Credit

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Account Transactions

B340 To record an unclaimed and abandoned item that has met the statutory and/or regulatory requirements for forfeiture.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 2320 Deferred Credits

B344 To record the funded portion of cleanup costs that was previously estimated.
Comment: If the cleanup cost is part of an ongoing operation, then the liability associated with the cleanup should be reported as accounts payable. Also post USSGL TC-B134 for appropriations used.
Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2995 Estimated Cleanup Cost Liability
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 6800 Future Funded Expenses

B346 To record capital lease liability.
Comment: If capital lease is with a non-Federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-E202 to track purchases.

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1810 Assets Under Capital Lease
Credit 2940 Capital Lease Liability

U.S. Government Standard General Ledger
Account Transactions

B400 DISBURSEMENTS AND PAYABLES - Advances and Prepayments

B402 To record revenue received in advance.
Transaction Origin: USSGL TC-4140

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

B404 To record the current-year expended authority where the undelivered order was prepaid or advanced. The current-year expended authority is the same as the original order.
Comment: See USSGL TC-A306 to see the reimbursable authority and USSGL TC-B206 for the original prepayment. If funded by a direct appropriation, also post USSGL TC-B134. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Debit 6900 Nonproduction Costs
    Credit 1410 Advances to Others
    Credit 1450 Prepayments

U.S. Government Standard General Ledger
Account Transactions

C100 COLLECTIONS AND RECEIVABLES - Receipts

C101 To record the transfer of recognized subsidy from the programs fund to the financing fund.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4221 Unfilled Customer Orders Without Advance
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
None

C102 To record service in kind provided by non-Federal sources.
Transaction Origin: USSGL TC-3145

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 5610 Donated Revenue - Nonfinancial Resources

C103 To record the collection of subsidy costs in the financing account.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C104 To record the collection of subsidy for loan modification costs in the financing account.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

U.S. Government Standard General Ledger
Account Transactions

C106 To record the collection of reestimated subsidy in the financing account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4510 Apportionments
Credit 4610 Allotments - Realized Resources

and

Debit 4271 Actual Program Fund Subsidy Collected
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

C108 To record the receipts reported into deposit funds and clearing accounts.
Comment: See USSGL TC-C152
Transaction Origin: USSGL TC-3045

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1190 Other Cash
Credit 2400 Liability for Deposit Funds, Clearing Accounts and Undeposited Collections

C109 To record the receipt of previously anticipated collections.
Comment: See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. See USSGL TCs-A306, A308, A310, and C186 for reimbursable agreement transactions.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4260 Actual Collections of "governmental-type" Fees
Debit 4261 Actual Collections of Business-Type Fees
Debit 4262 Actual Collections of Loan Principal
Debit 4263 Actual Collections of Loan Interest
Debit 4264 Actual Collections of Rent

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Debit 4265 Actual Collections From Sale of Foreclosed Property
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Debit 4273 Interest Collected From Treasury
Debit 4276 Actual Collections From Financing Fund
Debit 4277 Other Actual Collections - Federal
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy
Credit 1551 Foreclosed Property
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C110 To reclassify collections to liquidate prior-year deficiency.
Transaction Origin: USSGL implementation guidance; Spending Authority From Offsetting Collections Applied to Liquidate a Deficiency

Budgetary Entry
Debit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4277 Other Actual Collections - Federal

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

C112 To record the collection of a refund of an advance or prepayment in the same year as the original obligation.
Comment: See USSGL TC-B206 for application of an advance.
Transaction Origin: USSGL TC-3115

Budgetary Entry
Debit 4802 Undelivered Orders – Obligations, Prepaid/Advanced
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1410 Advances to Others
Credit 1450 Prepayments

C114 To record unearned revenue collected in advance and deposited to a trust or special fund receipt account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

C116 To record in the financing fund unearned fees collected for undisbursed loans.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: Credit reform case study

Budgetary Entry
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2320 Deferred Credits

U.S. Government Standard General Ledger
Account Transactions

C117 To record in the financing fund fees collected when loans are disbursed.
Comment: Fees are earned by loan guarantees when the third party disburses.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
Debit 4261 Actual Collections of Business-Type Fees
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2180 Loan Guarantee Liability

C118 To record in the financing fund fees earned when loans are disbursed.
Comment: Fees are earned by loan guarantees when the third party disburses.
Transaction Origin: Credit reform case studies

Budgetary Entry
None

Proprietary Entry
Debit 2320 Deferred Credits
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C120 To record the maturity of Federal securities acquired at par value.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities

C122 To record the maturity of Federal securities acquired at a premium.
Comment: At maturity an entry is made to complete the amortization of a premium. Refer to USSGL TC-D510 for the amortization transaction.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry
None

Transaction continued…

U.S. Government Standard General Ledger
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Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C124 To record the maturity of Federal securities acquired at a discount.
Comment: At maturity an entry is made to complete the amortization of a discount. Refer to USSGL TC-D510 for the amortization transaction. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

U.S. Government Standard General Ledger
Account Transactions

C126 To record an accrued subsidy collected for direct or guaranteed loans in the financing fund account.
Comment: USSGL TC-C208 must have previously been recorded. Reverse proprietary entry in USSGL TC-C208.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4271 Actual Program Fund Subsidy Collected
Credit 4281 Actual Program Fund Subsidy Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability

C130 To record the collection of a refund of an advance or prepayment that results in a downward adjustment to a prior-year obligation.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations.

Budgetary Entry
Debit 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable
Credit 1410 Advances to Others

C132 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in a prior year that create budgetary resources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC-4050

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment
Credit 4650 Allotments - Expired Authority
Transaction continued…

U.S. Government Standard General Ledger
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Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

C134 To record the refunds collected (not previously accrued as receivables) for assets purchased and expenses incurred in the current year.
Comment: Reverse USSGL TC-B134 for direct appropriations. Reverse USSGL TC-E202 to adjust the capitalized assets purchased.
Transaction Origin: USSGL TC-4050

Budgetary Entry
Debit 4902 Delivered Orders – Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process

Transaction continued…

Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs

C136 To record the collection of receivables for assets purchased or expenses incurred in a prior year that create budgetary resources when collected.
Comment: USSGL TC-C212 records the refund receivable. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. Also post USSGL TC-E202 to adjust the capitalized assets purchased.
Transaction Origin: For refunds receivable, see the USSGL implementation guidance; upward and downward adjustments to expired appropriations.

Budgetary Entry
Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

U.S. Government Standard General Ledger
Account Transactions

C137 To record the restitution of the imprest fund loss.
Comment: Reverse USSGL TC-B134 for direct appropriations.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1310 Accounts Receivable
Credit 7290 Other Losses

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 and USSGL TC-E202 to adjust the capitalized assets purchased.

Budgetary Entry
Debit 4902 Delivered Orders – Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

C139 To record the deduction of an employee's pay for reimbursement of Federal Employees Health Benefits paid by the employer while the employee was in a leave without pay status.
Comment: See USSGL guidance on Federal Employee Health Benefit/Leave Without Pay Status. Reverse USSGL TC-B134.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1310 Accounts Receivable

and

Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6100 Operating Expenses/Program Costs

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 receipt account.
Comment: If revenue was previously accrued, do not make the entries to USSGL accounts 5990 or 2980 (see USSGL TC-C143). See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

and

Debit 5990 Collections for Others
Credit 2980 Custodial Liability

C143 To record the collection of receivables of custodial revenue from a non-Federal source that is deposited to a miscellaneous receipt account.
Comment: For other than IRS. If revenue was not previously accrued, see USSGL TC-C142. See USSGL TC-F124 for the preclosing adjusting entry recorded at yearend.

Budgetary Entry
None

Transaction continued…

U.S. Government Standard General Ledger
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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

C148 To record a deposit of previously undeposited collections from non-Federal sources for fund symbols that require budgetary reporting.
Comment: Other than from reimbursable agreement, see USSGL TC-A300s. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

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. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL TC-4145

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Debit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

C154 To record the collections of unaccrued interest on loans from non-Federal sources.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4263 Actual Collections of Loan Interest
Credit 4060 Anticipated Collections From Non-Federal Sources

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

C158 To record cash donations as budgetary resources, as allowed by law.
Comment: See USSGL TC-C202 and/or TC-C226 for cash donations that are not budgetary resources. See USSGL TC-A186 for revenue to available trust and special funds.
Transaction Origin: USSGL TC-4195

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5600 Donated Revenue - Financial Resources

C161 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for pre-Credit Reform.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Debit 7210 Losses on Disposition of Assets - Other
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 7110 Gains on Disposition of Assets - Other

C162 To record an adjustment to loans and interest receivable based on acquired collateral property with recourse.
Comment: This transaction does not include bad debt.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

U.S. Government Standard General Ledger
Account Transactions

C163 To record an adjustment to loans and interest receivable based on acquired collateral property without recourse.
Comment: Use only for post-Credit Reform.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Debit 1551 Foreclosed Property
Credit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1399 Allowance for Subsidy

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

U.S. Government Standard General Ledger
Account Transactions

C166 To record a monetary instrument, including undeposited seized cash.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities
Credit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

and

Debit 1532 Seized Cash Deposited
Credit 1531 Seized Monetary Instruments

C170 To record the movement of seized cash from a deposit fund to a special receipt account upon forfeiture.
Transaction Origin: USSGL implementation guidance; FASAB #3, Accounting for Inventory and Related Property

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1532 Seized Cash Deposited

U.S. Government Standard General Ledger
Account Transactions

C172 To record a revenue for forfeited cash deposited to the forfeiture fund.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5900 Other Revenue

C174 To record undeposited cash that was forfeited.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities
Credit 1531 Seized Monetary Instruments

Debit 1110 Undeposited Collections
Credit 5900 Other Revenue

C176 To record cash deposited after forfeiture.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1110 Undeposited Collections

U.S. Government Standard General Ledger
Account Transactions

C178 To record the transfer of the title of an asset to the Federal Government for a settlement of tax liability from the taxpayer.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1541 Forfeited Property Held for Sale
Credit 1310 Accounts Receivable

C180 To record satisfaction of a loan by surrender of a borrower's title to collateral of commodity.
Comment: Commodities are valued at net realizable value. The difference between the commodities received and the outstanding loan is charged to the allowance.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1350 Loans Receivable

C182 To record a collection in the performing agency related to a reimbursable agreement or other unearned income.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
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

U.S. Government Standard General Ledger
Account Transactions

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 - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
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C190 To record in a trust fund payments received from a Federal fund relating to exchange transactions.
Comment: These payments are defined as expenditure transfers in the budget. See USSGL TC-A264 for nonexchange expenditure transfers-in.
Transaction Origin: USSGL implementation guidance; trust funds

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipt
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5200 Revenue From Services Provided
Credit 5400 Benefit Program Revenue

C192 To record the acquisition of foreign currency in the foreign currency account symbol (X7000 series).
Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 5600 Donated Revenue

C194 To record reclaimed (repaid) foreign currency into the foreign currency account symbol (X7000 series) by a disbursing officer.
Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Debit 7290 Other Losses
Credit 1310 Accounts Receivable

U.S. Government Standard General Ledger
Account Transactions

C200 COLLECTIONS AND RECEIVABLES - Receivables/Accrued Revenue

C202 To record an accrual of custodial revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipt account. This is custodial activity.
Comment: Penalties and fines revenue accrued as an accounts receivable are other than those associated with bad debt; see USSGL TC-C226.
Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1325 Taxes Receivable
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5600 Donated Revenue - Financial Resources
Credit 5801 Tax Revenue Accrual Adjustment
Credit 5900 Other Revenue

and

Debit 5991 Accrued Collections for Others
Credit 2980 Custodial Liability

C204 To record receivables for amounts advanced from the financing fund or liquidating fund to cover escrow funds.
Comment: Applicable to guaranteed loans
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4902 Delivered Orders – Obligations, Paid

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

C206 To record in the financing fund the disbursement of direct loans.
Comment: If funded by a direct appropriation, also post USSGL TC-B134.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C208 To record binding loan contracts and subsidy receivables accrued in the financing account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4281 Actual Program Fund Subsidy Receivable
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 2950 Liability for Subsidy Related to Undisbursed Loans

C210 To record accrued receivables for modified direct loans moving from the liquidating fund to the financing fund account.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: Credit reform case studies

Budgetary Entry
Debit 4285 Receivable From the Liquidating Fund
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy

U.S. Government Standard General Ledger
Account Transactions

C212 To record refund receivables for assets or expenses that do not create budgetary resources until collected. **Comment:** USSGL TC-C136 records the collection. **Note:** Agencies that post a dr6500 and a cr6900 instead of cr6790 also must provide an unfunded attribute for the Statement of Financing. Reverse USSGL TC-E202 to adjust the capitalized assets purchased and USSGL TC-B134 for appropriations used.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6500 Cost of Goods Sold
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6900 Nonproduction Costs

U.S. Government Standard General Ledger
Account Transactions

C214 To record accrued revenue from Federal sources other than for reimbursables, non-revolving trust and special funds, custodial activity and interest on Treasury securities.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4283 Interest Receivable From Treasury
Debit 4287 Other Federal Receivables
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5310 Interest Revenue - Other
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5900 Other Revenue

C215 To record interest receivable on Treasury securities.
Comment: See USSGL TC-A196 for special funds and non-revolving trust funds.

Budget Entry
None

Proprietary Entry
Debit 1340 Interest Receivable
Credit 5311 Interest Revenue - Investments

C216 To record accrued revenue from non-Federal sources other than for reimbursables, non-revolving trust funds, special funds, and custodial activity.
Comment: These are not budgetary resources until collected.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds

Transaction continued…

U.S. Government Standard General Ledger
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Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

C217 To record accrued revenue from Federal or non-Federal sources for non-revolving trust funds and special funds.
Comment: These are not budgetary resources until collected.
Transaction Origin: USSGL implementation guidance; unavailable special fund receipt account transfers

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5200 Revenue From Services Provided
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue
Credit 5400 Benefit Program Revenue
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5800 Tax Revenue Collected
Credit 5900 Other Revenue

C218 To record establishment of current-period earnings on income received in advance.
Comment: See USSGL TC-B402 for collection entry.
Transaction Origin: USSGL TC-4045

Budgetary Entry
None

Proprietary Entry
Debit 2320 Deferred Credits
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided
Credit 5500 Insurance and Guarantee Premium Revenue
Credit 5900 Other Revenue

U.S. Government Standard General Ledger
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C219 To record earned revenue in a trust or special fund TAFS that was previously collected in advance.
Comment: See USSGL TC-C114 for collection entry.

Budgetary Entry
None

Proprietary Entry
Debit 2320 Deferred Credits
Credit 5100 Revenue From Goods Sold
Credit 5200 Revenue From Services Provided

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 SFFAS No. 3, "Accounting for Inventory and Related Property"
Note: 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

Note: 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.

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 1529 Inventory - Allowance
Credit 5790 Other Financing Sources

C224 To record loans other than credit reform.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4902 Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 1350 Loans Receivable
Credit 1010 Fund Balance With Treasury

C226 To record the accrual of custodial interest, penalties, and administrative fees revenue that is collected by an agency to be deposited directly into a Treasury miscellaneous receipts account. This is custodial activity.
Comment: For custodial revenue other than interest, see USSGL TC-C202.
Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry
None

Proprietary Entry
Debit 1340 Interest Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 5310 Interest Revenue - Other
Credit 5311 Interest Revenue - Investments
Credit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Credit 5320 Penalties, Fines, and Administrative Fees Revenue

and

Debit 5991 Accrued Collections for Others
Credit 2980 Custodial Liability

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Account Transactions

C228 To record subsidy receivable and the related interest, in the financing account, for an upward reestimate.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 5310 Interest Revenue - Other

C230 To record unfunded (borrowed) foreign currency from the foreign currency account symbol (X7000 series) by a disbursing officer.
Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts
Comment: Agencies that have foreign currency account symbols (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1200 Foreign Currency

U.S. Government Standard General Ledger
Account Transactions

C300 COLLECTIONS AND RECEIVABLES - Asset Sale and Disposition (Gains and Losses)

C302 To record the sale of Federal securities purchased at a premium. The sale results in a gain.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than Public the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

C304 To record the sale of Federal securities purchased at a premium. The sale results in a loss.
Comment: At the time of sale, make an entry to amortize the premium to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment

Transaction continued...

U.S. Government Standard General Ledger
Account Transactions

Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities

C306 To record the sale of Federal securities purchased at a discount. The sale results in a gain.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds credit USSGL account 4070 and special and trust funds credit USSGL account 4120. Also post USSGL TC-A122 if authority was previously anticipated and apportioned.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated - Indefinite
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 7111 Gains on Disposition of Investments

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C308 To record the sale of Federal securities purchased at a discount. The sale results in a loss.
Comment: At the time of sale, an entry is made to amortize the discount to the point of sale. See USSGL TC-D510 for amortization entry. Special and trust funds use USSGL account 4114. If budgetary resources were previously anticipated, revolving funds debit USSGL account 4070 and special and trust funds debit USSGL account 4120. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL implementation guidance; FACTS II investments in Treasury and agency securities

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4394 Receipts Unavailable for Obligation Upon Collection
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

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Account Transactions

C312 To record the receipt of cash from the sale or disposition of personal property collected for replacement property.
Comment: Sales proceeds on disposed personal property collected for a replacement property will have no budgetary entry until the obligation is subsequently incurred for the replacement property. In most cases, the proceeds will only be available for acquisition of the replacement property in the fiscal year that the old property was sold, then for 1 fiscal year thereafter. This entry may not be applicable to some agencies that have specific language in their legislation that allows them to keep the proceeds beyond 2 years.
*See USSGL implementation guidance "Disposition of Personal Property", on the USSGL Web site. Also review CFR 41, chapter 101 and GAO's Policy and Procedure Manual, dated May 1993, pages 7.5-8,9.
Transaction Origin: USSGL TC-5080

Budgetary Entry
***None**

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1310 Accounts Receivable
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
    Credit 1750 Equipment
    Credit 1820 Leasehold Improvements
    Credit 1830 Internal-Use Software
    Credit 1832 Internal-Use Software in Development
    Credit 1890 Other General Property, Plant, and Equipment
    Credit 7110 Gains on Disposition of Assets - Other

C314 To record the loss (or gain) from sale of foreclosed property without recourse.
Comment: Applicable to guaranteed loans. Credit USSGL account 1399 if there is a gain. Any gain or loss is borne by the Federal Government. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: Credit reform case study

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
    Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1399 Allowance for Subsidy
    Credit 1551 Foreclosed Property

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C316 To record the gain on property sold with recourse.
Comment: Excess of costs over sales proceeds are billed to the borrower. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1551 Foreclosed Property
Credit 2110 Accounts Payable

C318 To record the loss on loan receivable from the borrower on a sale with recourse.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: Credit reform case study

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1350 Loans Receivable
Credit 1551 Foreclosed Property

C320 To record the sale prior to maturity of investments in public debt securities at a discount and sold for a gain or loss by the revolving fund.
Comment: The budgetary entry is the amount of the gain on sale, which would be reversed if a loss is realized. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Budgetary Entry
Debit 4273 Interest Collected From Treasury
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt

Transaction continued…

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Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 7211 Losses on Disposition of Investments
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

C322 To record the sale prior to maturity of investments in public debt securities purchased at par or a premium and sold for a loss or gain by the revolving fund.
Comment: The budgetary entry is the amount of loss on the sale, which would be reversed if a gain is realized. Reverse USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

Budgetary Entry
Debit 4070 Anticipated Collections From Federal Sources
Credit 4273 Interest Collected From Treasury

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt

and

Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 5311 Interest Revenue - Investments
Debit 7211 Losses on Disposition of Investments
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

U.S. Government Standard General Ledger
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C324 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at a discount and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 7111 Gains on Disposition of Investments

C326 To record the sale prior to maturity of investments in securities (other than those issued by the Bureau of the Public Debt) purchased at par or premium and sold for a gain or loss by the special or non-revolving trust fund.
Comment: The budgetary entry is the amount of a gain on the sale, which would be reversed if a loss was realized.

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4450 Unapportioned Authority
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 7211 Losses on Disposition of Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1690 Other Investments
Credit 5311 Interest Revenue - Investments
Credit 7111 Gains on Disposition of Investments

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C328 To record cash collected from a loss or a gain from the sale of excess, obsolete, and unserviceable assets.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Transaction Origin: USSGL implementation guidance; disposition of personal property

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 7110 Gains on Disposition of Assets - Other

C329 To record cash collected from a loss or a gain from the sale of foreclosed property.
Comment: Use only for pre-Credit Reform. This transaction assumes that budgetary resource is recognized for the proceeds of a sale.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide for Foreclosed Property in Federal Credit Programs

Budgetary Entry
Debit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4060 Anticipated Collections From Non-Federal Sources

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1551 Foreclosed Property
Credit 7110 Gains on Disposition of Assets - Other

C330 To record the sale of stockpile materials.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 6500 Cost of Goods Sold
Credit 1572 Stockpile Materials Held for Sale
Credit 5900 Other Revenue

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C332 To record stockpile materials sold at a gain.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1572 Stockpile Materials Held for Sale
Credit 7110 Gains on Disposition of Assets - Other

C334 To record stockpile materials sold at a loss.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 7210 Losses on Disposition of Assets - Other
Credit 1572 Stockpile Materials Held for Sale

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

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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 SFFAS No. 3, "Accounting for Inventory and Related Property"; seized assets

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1541 Forfeited Property Held for Sale

C342 To record the proceeds from commodities sold.
Comment: For cost of goods sold, see USSGL TC-D612. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 5100 Revenue From Goods Sold

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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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Account Transactions

C345 To record a receivable from a non-Federal entity for the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-D612.
Transaction Origin: USSGL TC-5080

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1820 Leasehold Improvements
Credit 1890 Other General Property, Plant, and Equipment
Credit 5100 Revenue from Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

C348 To record a receipt of cash from the sale or disposition of assets other than personal properties and investments.
Comment: For cost of goods sold, see USSGL TC-D612.
Transaction Origin: USSGL TC-5080

Budgetary Entry
Debit 4266 Other Actual Business Collection From Non-Federal Sources
Debit 4277 Other Actual Collection - Federal

Transaction continued…

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Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collection From Federal Sources
Credit 4287 Other Federal Receivable

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 5100 Revenue from Goods Sold
Credit 7110 Gains on Disposition of Assets - Other

C350 To record a receivable from another Federal entity for the sale or disposition of assets other than personal properties and investments**.**
Comment: For cost of goods sold, see USSGL TC-D612.
Transaction Origin: USSGL TC-5080

Budgetary Entry
Debit 4287 Other Federal Receivable
Credit 4070 Anticipated Collections From Federal Sources

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance

Transaction continued…

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Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
    Credit 1511 Operating Materials and Supplies Held for Use
    Credit 1521 Inventory Purchased for Resale
    Credit 1525 Inventory - Raw Materials
    Credit 1526 Inventory - Work-in-Process
    Credit 1527 Inventory - Finished Goods
    Credit 1541 Forfeited Property Held for Sale
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
    Credit 1591 Other Related Property
    Credit 1711 Land and Land Rights
    Credit 1712 Improvements to Land
    Credit 1720 Construction-in-Progress
    Credit 1730 Buildings, Improvements, and Renovations
    Credit 1740 Other Structures and Facilities
    Credit 1810 Assets Under Capital Lease
    Credit 1820 Leasehold Improvements
    Credit 1890 Other General Property, Plant, and Equipment
    Credit 5100 Revenue from Goods Sold
    Credit 7110 Gains on Disposition of Assets - Other

C351 To record accounts receivable and accrue revenue from another Federal entity that was previously anticipated.
Comment: Also post USSGL TC-A122 if authority was previously anticipated and apportioned. See Federal and non-Federal exceptions as defined in Office of Management and Budget (OMB) Circular No. A-11.
Transaction Origin: Transfer of Spending Authority From Offsetting Collection With Obligations Scenario

Budgetary Entry
Debit 4287 Other Federal Receivable
    Credit 4210 Anticipated Reimbursements and Other Income

Proprietary Entry
Debit 1310 Accounts Receivable
    Credit 5100 Revenue From Goods Sold
    Credit 5200 Revenue From Services Provided

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D100 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Upward and Downward

D102 To record a downward adjustment to a prior-year unpaid expended authority and reduce the liability. The appropriation has expired.
Comment: If downward adjustment is material, credit USSGL account 7400 or 7401. If immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Accrued Liabilities
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs
Credit 7400 Prior-Period Adjustments - Not Restated
Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger
Account Transactions

D104 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has expired.

Comment: If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Also post USSGL TC-E202 to track purchases. Reverse USSGL TC-B134 for direct appropriations.

Transaction Origin: USSGL TC-2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
Credit 4650 Allotments - Expired Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6900 Nonproduction Costs
Credit 7400 Prior-Period Adjustments - Not Restated
Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger
Account Transactions

D106 To record an upward adjustment of a prior-year unpaid expended authority and accrue additional liability. The appropriation has expired.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Debit 7400 Prior-Period Adjustments - Not Restated
Debit 7401 Prior-Period Adjustments - Restated
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities

U.S. Government Standard General Ledger
Account Transactions

D108 To record a downward adjustment to a prior-year paid expended authority and collect a refund. The appropriation has not expired.

Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.

Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

Budgetary Entry

Debit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected
- Credit 4060 Anticipated Collections From Non-Federal Sources
- Credit 4070 Anticipated Collections From Federal Sources
- Credit 4450 Unapportioned Authority

Proprietary Entry

Debit 1010 Fund Balance With Treasury
- Credit 1511 Operating Materials and Supplies Held for Use
- Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
- Credit 1521 Inventory Purchased for Resale
- Credit 1522 Inventory Held in Reserve for Future Sale
- Credit 1525 Inventory - Raw Materials
- Credit 1527 Inventory - Finished Goods
- Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
- Credit 1571 Stockpile Materials Held in Reserve
- Credit 1572 Stockpile Materials Held for Sale
- Credit 1591 Other Related Property
- Credit 1711 Land and Land Rights
- Credit 1712 Improvements to Land
- Credit 1720 Construction-in-Progress
- Credit 1730 Buildings, Improvements, and Renovations
- Credit 1740 Other Structures and Facilities
- Credit 1750 Equipment
- Credit 1810 Assets Under Capital Lease
- Credit 1820 Leasehold Improvements
- Credit 1830 Internal-Use Software
- Credit 1832 Internal-Use Software in Development
- Credit 1840 Other Natural Resources
- Credit 1890 Other General Property, Plant, and Equipment
- Credit 1990 Other Assets
- Credit 6100 Operating Expenses/Program Costs
- Credit 6900 Nonproduction Costs
- Credit 7400 Prior-Period Adjustments - Not Restated
- Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger
Account Transactions

D110 To record a downward adjustment to a prior-year unpaid expended authority and reduce the related liability. The appropriation has not expired.
Comment: The offset to all downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget (OMB) approval for use of resources is required. If anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment. If the downward adjustment is material, credit USSGL account 7400 or 7401. If the downward adjustment is immaterial, credit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, also post USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, also post USSGL TC-D704. Reverse USSGL TC-B134 for direct appropriations. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL budgetary accounting guide, USSGL implementation guidance; prior-period adjustments

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

Proprietary Entry
Debit 2110 Accounts Payable
Debit 2130 Contract Holdbacks
Debit 2190 Other Accrued Liabilities
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1525 Inventory - Raw Materials
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1840 Other Natural Resources
Credit 1890 Other General Property, Plant, and Equipment
Credit 1990 Other Assets
Credit 6100 Operating Expenses/Program Costs
Credit 6900 Nonproduction Costs
Credit 7400 Prior-Period Adjustments - Not Restated
Credit 7401 Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger
Account Transactions

D112 To record a downward reestimate for loan subsidies in the financing account.
Transaction Origin: Credit reform case studies

Budgetary Entry
None

Proprietary Entry
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 6199 Adjustment to Subsidy Expense

and

Debit 1399 Allowance for Subsidy
Debit 2180 Loan Guarantee Liability
Debit 6330 Other Interest Expenses
Credit 2990 Other Liabilities

D114 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations

Transaction continued...

U.S. Government Standard General Ledger
Account Transactions

Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Debit 7400 Prior-Period Adjustments - Not Restated
Debit 7401 Prior-Period Adjustments - Restated
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities
Credit 2590 Other Debt
Credit 2990 Other Liabilities

D116 To record an upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. If the upward adjustment is material, debit USSGL account 7400 or 7401. If the upward adjustment is immaterial, debit USSGL account 6100. For a prior-period adjustment that does not require restatement, use USSGL account 7400 and if associated with a direct appropriation, reverse USSGL TC-D702. For a prior-period adjustment that requires restatement, use USSGL account 7401 and if associated with a direct appropriation, reverse USSGL TC-D704. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC2020, USSGL implementation guidance; prior-period adjustments

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights

Transaction continued...

U.S. Government Standard General Ledger
Account Transactions

Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Debit 7400 Prior-Period Adjustments - Not Restated
Debit 7401 Prior-Period Adjustments - Restated
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities
Credit 2590 Other Debt
Credit 2990 Other Liabilities

D118 To record an upward adjustment to prior-year unpaid unexpended obligations.
Comment: The goods, services, or invoice have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid

Proprietary Entry
None

D120 To record a downward adjustment to unpaid prior-year unexpended obligations.
Comment: The goods, services, or invoice have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

D122 To record an upward adjustment to prepaid/advanced prior-year unexpended obligations.
Comment: The invoice has been paid, but goods and services have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced

Proprietary Entry
Debit 1410 Advances to Others
Debit 1450 Prepayments
Credit 1010 Fund Balance With Treasury

D126 To record an upward adjustment to prior-year paid expended authority.
Comment: A corrected invoice was received and paid for goods and services previously received and paid. Also post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1010 Fund Balance With Treasury

D128 To record a downward adjustment to prior-year paid expended authority with no refund collected.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 6790 Other Expense Not Requiring Budgetary Resources

U.S. Government Standard General Ledger
Account Transactions

D130 To record a downward adjustment to prior-year prepaid/advanced unexpended obligations with no refund collected.
Comment: The prepaid invoice is for more than a corrected invoice. Goods and services have not been received.
Transaction Origin: USSGL implementation guidance; upward and downward adjustments to expired appropriations

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Credit 1410 Advances to Others

D132 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is expired.
Comment: The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL TC-2020

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4650 Allotments - Expired Authority
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

D134 To record the delivery of goods and services ordered in a prior year and accrue a liability. Expended authority is less than the original obligation and the authority is not expired.
Comment: The offset to downward adjustments to undelivered orders is anticipated recoveries. If such a transaction causes an abnormal credit balance, the Office of Management and Budget's approval for use of resources is required. When anticipated accounts are not used, credit USSGL account 4450. Also post USSGL TC-B134 if funded by a direct appropriation. Also post USSGL TC-A122 if recoveries were previously anticipated and apportioned or USSGL TC-A123 if recoveries were previously anticipated in programs exempt from apportionment. The payroll and related benefit liabilities in this transaction are only for work-in-process. For other payroll-related transactions, see USSGL TCs-D404 through D410. Also post USSGL TC-E202 to track purchases.
Transaction Origin: USSGL budgetary accounting guide

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Debit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1525 Inventory - Raw Materials
Debit 1527 Inventory - Finished Goods
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Debit 6100 Operating Expenses/Program Costs
Debit 6900 Nonproduction Costs
Credit 2110 Accounts Payable
Credit 2130 Contract Holdbacks
Credit 2190 Other Accrued Liabilities
Credit 2211 Withholdings Payable
Credit 2213 Employer Contributions and Payroll Taxes Payable

D136 To record the amount of unfunded indefinite contract authority that is withdrawn due to recoveries of prior-year obligations.
Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry
Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority

Debit 4450 Unapportioned Authority
Credit 4134 Contract Authority Withdrawn

Proprietary Entry
None

D138 To record the amount of indefinite borrowing authority that is withdrawn due to recoveries of prior-year obligations.
Transaction Origin: USSGL implementation guidance; borrowing authority case studies

Budgetary Entry
Debit 4871 Downward Adjustment of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
Credit 4450 Unapportioned Authority

Debit 4450 Unapportioned Authority
Credit 4144 Borrowing Authority Withdrawn

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

D140 To record an upward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Transaction Origin: USSGL implementation guidance; adjustments for change in prior-year allocation of budgetary resources (SSA and HHS related TAFS only).

Budgetary Entry
Debit 4320 Adjustment for Change in Prior-Year Allocation of Budgetary Resources
Credit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 5760 Expenditure Financing Sources - Transfers-Out
Credit 2155 Expenditure Transfers Payable

D142 To record a downward adjustment to prior-year unpaid delivered orders for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
Comment: This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Transaction Origin: USSGL implementation guidance; adjustments for change in prior-year allocation of budgetary resources (SSA and HHS related TAFS only).

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4320 Adjustment for Change in Prior-Year Allocation of Budgetary Resources

Proprietary Entry
Debit 2155 Expenditure Transfers Payable
Credit 5760 Expenditure Financing Sources - Transfers-Out

D144 To record an upward adjustment to prior-year balances in budgetary receivable USSGL account 4225 "Appropriation Trust Fund Expenditure Transfers – Receivable" for the change in allocation of budgetary resources between certain trust fund and agency general fund TAFS.
Comment: Reverse this transaction for a downward adjustment. This transaction is to be used only by the specific TAFS identified in the USSGL scenario identified in the transaction origin.
Transaction Origin: USSGL implementation guidance; adjustments for change in prior-year allocation of budgetary resources (SSA and HHS related TAFS only).

Budgetary Entry
Debit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable
Credit 4320 Adjustment for Change in Prior-Year Allocation of Budgetary Resources

Proprietary Entry
Debit 1335 Expenditure Transfers Receivable
Credit 5750 Expenditure Financing Sources - Transfers-In

U.S. Government Standard General Ledger
Account Transactions

D200 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Writeoffs

D202 To record an allowance for a reduction in revenue from non-Federal sources when realization is not probable (less likely than not).
Comment: It includes tax return allowances and price redetermination, but not bad debt. See USSGL TC-D216 for custodial revenue.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 5109 Contra Revenue for Goods Sold
Debit 5209 Contra Revenue for Services Provided
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
Debit 5409 Contra Revenue for Benefit Program Revenue
Debit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Debit 5609 Contra Revenue for Donations - Financial Resources
Debit 5619 Contra Donated Revenue - Nonfinancial Resources
Debit 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 SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1359 Allowance for Loss on Loans Receivable

U.S. Government Standard General Ledger
Account Transactions

D205 To record the writeoff of penalties, fines, and administrative fees receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D206 To record the writeoff of accounts receivable.
Transaction Origin: USSGL TC-4105

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Credit 1310 Accounts Receivable

D207 To record the writeoff of taxes receivable.
Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry
None

Proprietary Entry
Debit 1329 Allowance for Loss on Taxes Receivable
Credit 1325 Taxes Receivable

D208 To record the writeoff of loans receivable for loans made before fiscal 1992.
Transaction Origin: USSGL TC-4115

Budgetary Entry
None

Proprietary Entry
Debit 1359 Allowance for Loss on Loans Receivable
Credit 1350 Loans Receivable

U.S. Government Standard General Ledger
Account Transactions

D210 To record the writeoff of loans receivable and interest receivable for credit reform loans made after fiscal 1991.

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable

D212 To record the writeoff of interest receivable.

Budgetary Entry
None

Proprietary Entry
Debit 1349 Allowance for Loss on Interest Receivable
Credit 1340 Interest Receivable

D213 To record the writeoff of assets other than investments.

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal Use Software
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Credit 1527 Inventory - Finished Goods
Credit 1541 Forfeited Property Held for Sale
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Credit 1591 Other Related Property
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1720 Construction-in-Progress
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1810 Assets Under Capital Lease
Credit 1820 Leasehold Improvements
Credit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development
Credit 1890 Other General Property, Plant, and Equipment

D214 To record the accrued estimated uncollectible exchange revenue collected for others in miscellaneous receipts.
Transaction Origin: USSGL implementation guidance; miscellaneous receipts

Budgetary Entry
None

Proprietary Entry
Debit 6720 Bad Debt Expense
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable

and

Debit 2980 Custodial Liability
Credit 6190 Contra Bad Debt Expense - Incurred for Others

D216 To record the accrued estimated uncollectible nonexchange custodial revenue in a miscellaneous receipts account.
Comment: See USSGL TC-D202 for other than custodial revenue.

Budgetary Entry
None

Proprietary Entry
Debit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Debit 5318 Contra Revenue for Interest Revenue - Investments
Debit 5319 Contra Revenue for Interest Revenue - Other
Debit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
Debit 5809 Contra Revenue for Taxes
Debit 5909 Contra Revenue for Other Revenue

Transaction continued…

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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

and

Debit 2980 Custodial Liability
Credit 5991 Accrued Collections for Others

D218 To record an adjustment to loans receivable based on acquired collateral property.
Transaction Origin: Credit reform case studies

Budgetary Entry
None

Proprietary Entry
Debit 1349 Allowance for Loss on Interest Receivable
Debit 1551 Foreclosed Property
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1559 Foreclosed Property - Allowance
Credit 2910 Prior Liens Outstanding on Acquired Collateral

D220 To record an adjustment for actual loss of inventory.
Transaction Origin: USSGL TC-5035

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 1521 Inventory Purchased for Resale
Credit 1522 Inventory Held in Reserve for Future Sale
Credit 1523 Inventory Held for Repair
Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
Credit 1525 Inventory - Raw Materials
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods

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D222 To record an adjustment for actual loss of forfeited property.
Transaction Origin: USSGL TC-5035

Budgetary Entry
None

Proprietary Entry
Debit 1549 Forfeited Property - Allowance
Credit 1541 Forfeited Property Held for Sale
Credit 1542 Forfeited Property Held for Donation or Use

D224 To record an adjustment for actual loss of commodities.
Transaction Origin: USSGL TC-5035

Budgetary Entry
None

Proprietary Entry
Debit 1569 Commodities - Allowance
Credit 1561 Commodities Held Under Price Support and Stabilization Support

D226 To record assets purchased to store environmental waste from past operations at net book value of zero.
Transaction Origin: USSGL implementation guidance; environmental cleanup cost case study

Budgetary Entry:
None

Proprietary Entry:
Debit 2995 Estimated Cleanup Cost Liability
Credit 1749 Accumulated Depreciation - Other Structures and Facilities

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Account Transactions

D300 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Reclassification/Revaluation

D302 To record an increase in the imprest fund.
Comment: Reverse when funds are returned to fund balance with Treasury. Imprest funds unobligated per FMS 2108: Yearend Closing Statement. Obligate at the time replenished rather than when created. See the Treasury Financial Manual guidance on X funds.
Transaction Origin: USSGL TC-3035

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Credit 4700 Commitments - Programs Subject to Apportionment

Proprietary Entry
Debit 1120 Imprest Funds
Credit 1010 Fund Balance With Treasury

D303 To record clearing of the prior year imprest fund from an annual year Treasury Appropriation Fund Symbol (TAFS) at the beginning of the next fiscal year.

Budgetary Entry
None

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 1120 Imprest Fund

D304 To record the classification of amounts from deposit funds and clearing accounts to appropriate funds. This includes return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes, and insurance.
Transaction Origin: USSGL TC-3045

Budgetary Entry
None

Proprietary Entry
Debit 2400 Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
Credit 1010 Fund Balance With Treasury
Credit 1190 Other Cash
Credit 1532 Seized Cash Deposited

D306 To record the reclassification of expended balances held back from contractors from accounts payable.
Transaction Origin: USSGL TC-3155

Budgetary Entry
None

Proprietary Entry
Debit 2110 Accounts Payable
Credit 2130 Contract Holdbacks

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D307 To record the transfer of construction-in-progress to capitalized assets or expenses.
Transaction Origin: USSGL TC-5020

Budgetary Entry
None

Proprietary Entry
Debit 1712 Improvements to Land
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1820 Leasehold Improvements
Debit 6100 Operating Expenses/Program Costs
Credit 1720 Construction-in-Progress

D308 To record the realization that contractor-developed software-in-development is in production.

Budgetary Entry
None

Proprietary Entry
Debit 1830 Internal-Use Software
Credit 1832 Internal-Use Software in Development

D309 To record the reclassification of expenses to "in-process type" asset accounts.
Comment: Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1720 Construction-in-Progress
Debit 1832 Internal-Use Software in Development
Credit 6600 Applied Overhead
Credit 6610 Cost Capitalization Offset

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D310 To record the raw materials used to produce goods.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Credit 1525 Inventory - Raw Materials

D311 To record the revaluation of foreclosed property.
Transaction Origin: USSGL implementation guidance; Guide to Basic Accounting and Reporting for Foreclosed Property in Federal Credit Reform Programs (Appendix 1)

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1559 Foreclosed Property - Allowance

D312 To record completed inventory items.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1527 Inventory - Finished Goods
Credit 1526 Inventory - Work-in-Process

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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1522 Inventory Held in Reserve for Future Sale
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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Account Transactions

D316 To record the reclassification of damaged, irreparable inventory held for sale.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

D317 To record damaged inventory items that need repair.
Comment: Reverse this entry when repairs are completed.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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.
Transaction Origin: USSGL implementation guidance; Operating Materials and Supplies

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1519 Operating Materials and Supplies Allowance

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D320 To record a repaired broken part that has been returned to stock as a serviceable item.
Comment: Use the original value of the part when it was turned in for repair (before the revaluation of the part based on the estimated repair cost). See USSGL TCs-D318 and D319.

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1514 Operating Materials and Supplies Held for Repair

D321 To record prior-period adjustments for transitions to the allowance method for estimated repair costs not previously recorded.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7401 Prior-Period Adjustments - Restated
Credit 1529 Inventory - Allowance

D322 To record damaged inventory, using the direct method, items that need repairs.
Comment: Inventory held for repair is valued the same as a serviceable item less estimated repair costs.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods

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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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7401 Prior-Period Adjustments - Restated
Credit 1523 Inventory Held for Repair

D326 To record issuance of a new motor vehicle to the customer. The cost of goods sold represents the cost of the new vehicle. Upon sale, adjust inventory allowance to reduce the previously unrealized holding gains/losses.
Comment: This entry is a part of how the Department of Defense accounts for its repairable items involving trade-ins.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1529 Inventory - Allowance
Debit 6500 Cost of Goods Sold
Credit 1527 Inventory - Finished Goods

D328 To record a gain when inventory is revalued at the end of the period, using the latest acquisition method.
Comment: Reverse this transaction if there is a loss upon revaluation using the latest acquisition method.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1521 Inventory Purchased for Resale
Debit 1527 Inventory - Finished Goods
Credit 1529 Inventory - Allowance

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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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use

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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1511 Operating Materials and Supplies Held for Use

D334 To reclassify the excess or reserved assets to assets held for use.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable

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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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7300 Extraordinary Items
Credit 1571 Stockpile Materials Held in Reserve
Credit 1572 Stockpile Materials Held for Sale

D340 To reclassify stockpile materials authorized to be sold.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1572 Stockpile Materials Held for Sale
Credit 1571 Stockpile Materials Held in Reserve

D342 To record the forfeiture of a seized monetary instrument.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Proprietary Entries
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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1110 Undeposited Collections
Credit 1541 Forfeited Property Held for Sale

D346 To record forfeited personal property placed into official use.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2320 Deferred Credits
Debit 1542 Forfeited Property Held for Donation or Use
Credit 5900 Other Revenue
Credit 1541 Forfeited Property Held for Sale

D348 To record forfeited personal property placed into official use at the end of the year and not depreciated.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1750 Equipment
Credit 1542 Forfeited Property Held for Donation or Use

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D350 To record forfeited personal property authorized to be distributed/donated to another entity.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 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 SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1569 Commodities Allowance

D354 To record inventory that has been lost and deemed immaterial.
Comment: Reverse this entry for immaterial inventory that has been found.

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

D355 To record inventory that has been lost and deemed material.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1511 Operating Materials and Supplies Held for Use
Credit 1521 Inventory Purchased for Resale

U.S. Government Standard General Ledger
Account Transactions

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

D358 To record a loss from the revaluation of foreign currency at the end of an accounting period.
Transaction Origin: USSGL implementation guidance; accounting for purchased foreign currency
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1200 Foreign Currency

D360 To record a gain from the revaluation of foreign currency at the end of an accounting period.
Transaction Origin: USSGL implementation guidance; accounting for purchased foreign currency
Comment: Agencies that have foreign currency account symbols in the X7000 series refer to USSGL TCs-C192, C194, C230, D362, and D364.

Budgetary Entry
None

Proprietary Entry
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D362 To record a loss resulting from the revaluation of foreign currency in the foreign currency account symbol (X7000 series) at the end of an accounting period.
Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts
Comment: Agencies that have foreign currency account symbol (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry
Debit 7290 Other Losses
Credit 1310 Accounts Receivable
Credit 1200 Foreign Currency

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Account Transactions

D364 To record a gain resulting from the revaluation of foreign currency in the foreign currency account symbol (X7000 series) at the end of an accounting period.
Transaction Origin: USSGL implementation guidance; accounting for X7000 accounts
Comment: Agencies that have foreign currency account symbol (X7000 series) will make this entry.

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1200 Foreign Currency
Credit 7190 Other Gains

D366 To record the interest accruals on loan guarantee liabilities and the present value of loans.
Transaction Origin: USSGL implementation guidance; Federal Credit Reform Program Basic Accounting and Reporting Guide

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Credit 2180 Loan Guarantee Liability
Credit 6790 Other Expenses Not Requiring Budgetary Resources

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Account Transactions

D400 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accruals

D402 To record the accrued payroll at the end of the accounting period for unpaid estimated costs incurred. This includes funded expenses such as payroll and grantee expenses.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period. See USSGL TC-D404 for benefit expenses. Due to the reconciliation of interagency expenses and revenues, agencies must first record all direct costs to the USSGL account 6000 series and then offset those amounts using the USSGL account 6610 when the costs are capitalized to the appropriate "in-process type" account.
Transaction Origin: USSGL TC-2045

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders – Obligations, Unpaid
Credit 4901 Delivered Orders – Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6500 Cost of Goods Sold
Debit 6900 Nonproduction Costs
Credit 2190 Other Accrued Liabilities
Credit 2210 Accrued Funded Payroll and Leave
Credit 2211 Withholdings Payable

D404 To record the accrued benefit at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the employer agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.
Transaction Origin: USSGL TC-2045

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Debit 6400 Benefit Expense
Credit 2213 Employer Contributions and Payroll Taxes Payable

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D406 To record the accrued benefits at the end of the accounting period for unpaid estimated costs incurred. This entry is recorded by the benefit administering agency.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.
Transaction Origin: USSGL TC-2045

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 2610 Actuarial Pension Liability
Debit 6400 Benefit Expense
Credit 2160 Entitlement Benefits Due and Payable
Credit 2215 Other Post-Employment Benefits Due and Payable
Credit 2216 Pension Benefits Due and Payable to Beneficiaries
Credit 2217 Benefit Premiums Payable to Carriers
Credit 2218 Life Insurance Benefits Due and Payable to Beneficiaries

D408 To record the accrued liabilities other than payroll and benefits at the end of the accounting period for unpaid estimated costs incurred.
Comment: If funded by a direct appropriation, also post USSGL TC-B134. Reverse accruals at the beginning of the next accounting period.
Transaction Origin: USSGL TC-2045

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 2190 Other Accrued Liabilities

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D410 To record the actual repair costs to inventory, using the allowance method, that were lower than previously estimated.
Comment: In addition to this transaction, reverse USSGL TC-D614 when the actual costs are lower or greater than the estimate. If funded by a direct appropriation, also post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1529 Inventory - Allowance
Credit 2110 Accounts Payable

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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 SFFAS Nos. 4 and 7, "Managerial Cost Accounting Concepts and Standards" and "Accounting for Revenue and Other Financing Sources"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

D504 To record an adjustment for over-applied overhead deemed immaterial.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

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 SFFAS Nos. 3 and 4, "Accounting for Inventory and Related Property" and "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 6500 Cost of Goods Sold
Debit 6600 Applied Overhead
Credit 6100 Operating Expenses/Program Costs
Credit 6710 Depreciation, Amortization, and Depletion

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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 SFFAS No. 4, "Managerial Cost Accounting Concepts and Standards"

Budgetary Entry
None

Proprietary Entry
Debit 6600 Applied Overhead
Credit 1526 Inventory - Work-in-Process
Credit 1527 Inventory - Finished Goods
Credit 6100 Operating Expenses/Program Costs
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion

D510 To record the amortization of the discount on Federal and non-Federal securities that does not affect budgetary resources.
Comment: Reverse entry for amortization of a premium

Budgetary Entry
None

Proprietary Entry
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 5311 Interest Revenue - Investments

D512 To record the amortization of subsidy for direct loans.
Transaction Origin: Credit reform direct loan case study

Budgetary Entry
None

Proprietary Entry
Debit 1399 Allowance for Subsidy
Credit 5310 Interest Revenue - Other

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Account Transactions

D514 To record depreciation, amortization, and depletion expense on assets other than investments.
Transaction Origin: USSGL TC-5070

Budgetary Entry
None

Proprietary Entry
Debit 6710 Depreciation, Amortization, and Depletion
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvement
Credit 1839 Accumulated Amortization on Internal Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment

D516 To record accrued and compounded interest on the liability of loan guarantees.
Transaction Origin: USSGL implementation guidance; credit reform guarantee loan case study

Budgetary Entry
None

Proprietary Entry
Debit 6330 Other Interest Expenses
Credit 2180 Loan Guarantee Liability

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Account Transactions

D600 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Accumulated and Allocated Cost Not in Categories Above

D602 To record the imputed costs and related imputed financing sources.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 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

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D612 To record cost of goods sold.
Comment: To record sales proceeds, see USSGL TCs-A310 and C186.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6500 Cost of Goods Sold
Credit 1521 Inventory Purchased for Resale
Credit 1527 Inventory - Finished Goods
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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 SFFAS No. 3, "Accounting for Inventory and Related Property", paragraph 32

Budgetary Entry
None

Proprietary Entry
Debit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 1529 Inventory - Allowance

D616 To record actual repair costs using the direct method.
Comment: See USSGL TC-D618 to capitalize repairs up to the serviceable value of the item. If funded by a direct appropriation, also post USSGL TC-B134.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4901 Delivered Orders - Obligations, Unpaid

Proprietary Entry
Debit 1523 Inventory Held for Repair
Debit 6100 Operating Expenses/Program Costs
Credit 2110 Accounts Payable

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Account Transactions

D618 To capitalize previously expensed repair costs up to the serviceable value of the inventory item using the direct method.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 1523 Inventory Held for Repair
Credit 6100 Operating Expenses/Program Costs

D620 To record stockpile materials issued for use under the consumption method.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1571 Stockpile Materials Held in Reserve

D622 To record a lien of real and intangible forfeited property in the allowance account.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1549 Forfeited Property Allowance

U.S. Government Standard General Ledger
Account Transactions

D700 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS - Prior-Period Adjustments

D702 To record appropriations used for a prior period that was a result of a change in accounting principle.
Comment: Special and trust funds receiving appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction origin: USSGL implementation guidance; prior-period adjustments

Budgetary Entry
None

Proprietary Entry
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated
Credit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated

D704 To record appropriations used for a prior period that was a result of a correction of an error.
Comment: Special and trust funds receiving direct appropriations from the General Fund of the Treasury and/or transfers of unexpended appropriations may record USSGL accounts in the 3100 series.
Transaction origin: USSGL implementation guidance; prior-period adjustments

Budgetary Entry
None

Proprietary Entry
Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated
Credit 5708 Expended Appropriations - Prior-Period Adjustments - Restated

U.S. Government Standard General Ledger
Account Transactions

D800 ADJUSTMENTS/ACCRUALS/NON-BUDGETARY TRANSFERS OTHER THAN DISBURSEMENTS AND COLLECTIONS -Transfers Without Budgetary Impact

D802 To record the loss on disposition of assets resulting from the transfer of ownership of general property, plant, and equipment (land, buildings, equipment, and other) to non-Federal entities.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS Nos. 6 and 8, "Accounting for Property, Plant, and Equipment (PP&E)" and "Supplementary Stewardship Reporting"

Budgetary Entry
None

Proprietary Entry
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 7210 Losses on Disposition of Assets - Other
Credit 1711 Land and Land Rights
Credit 1712 Improvements to Land
Credit 1730 Buildings, Improvements, and Renovations
Credit 1740 Other Structures and Facilities
Credit 1750 Equipment
Credit 1890 Other General Property, Plant, and Equipment

D804 To record distributed personal property.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and r Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 2990 Other Liabilities
Credit 1542 Forfeited Property Held for Donation or Use

D806 To record a commodity transferred to another Federal agency.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Proprietary Entry
Debit 6100 Operating Expenses/Program Costs
Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs

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Account Transactions

D808 To record the transfer-out of non-budgetary or non-Federal accounts receivable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-D809, D810, and D811.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
None

Proprietary Entry
Debit 1319 Allowance for Loss on Accounts Receivable
Debit 1329 Allowance for Loss on Taxes Receivable
Debit 1349 Allowance for Loss on Interest Receivable
Debit 1359 Allowance for Loss on Loans Receivable
Debit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Debit 1399 Allowance for Subsidy
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1310 Accounts Receivable
Credit 1320 Employment Benefit Contributions Receivable
Credit 1325 Taxes Receivable
Credit 1330 Receivable for Transfers of Currently Invested Balances
Credit 1335 Expenditure Transfers Receivable
Credit 1340 Interest Receivable
Credit 1350 Loans Receivable
Credit 1360 Penalties, Fines, and Administrative Fees Receivable

D809 To record the transfer-out of inventory items and general property, plant, and equipment to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-D808, D810, and D811.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
None

Proprietary Entry
Debit 1519 Operating Materials and Supplies - Allowance
Debit 1529 Inventory - Allowance
Debit 1549 Forfeited Property - Allowance
Debit 1559 Foreclosed Property - Allowance
Debit 1569 Commodities - Allowance
Debit 1599 Other Related Property - Allowance
Debit 1719 Accumulated Depreciation on Improvements to Land
Debit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations

Transaction continued…

U.S. Government Standard General Ledger
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Debit 1749 Accumulated Depreciation on Other Structures and Facilities
Debit 1759 Accumulated Depreciation on Equipment
Debit 1819 Accumulated Depreciation on Assets Under Capital Lease
Debit 1829 Accumulated Amortization on Leasehold Improvements
Debit 1839 Accumulated Amortization on Internal Use Software
Debit 1849 Allowance for Depletion
Debit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Debit 5730 Financing Sources Transferred Out Without Reimbursement
    Credit 1511 Operating Materials and Supplies Held for Use
    Credit 1512 Operating Materials and Supplies Held in Reserve for Future Use
    Credit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
    Credit 1514 Operating Materials and Supplies Held for Repair
    Credit 1521 Inventory Purchased for Resale
    Credit 1522 Inventory Held in Reserve for Future Sale
    Credit 1523 Inventory Held for Repair
    Credit 1524 Inventory - Excess, Obsolete, and Unserviceable
    Credit 1525 Inventory - Raw Materials
    Credit 1526 Inventory - Work-in-Process
    Credit 1527 Inventory - Finished Goods
    Credit 1531 Seized Monetary Instruments
    Credit 1541 Forfeited Property Held for Sale
    Credit 1542 Forfeited Property Held for Donation or Use
    Credit 1551 Foreclosed Property
    Credit 1561 Commodities Held Under Price Support and Stabilization Support Programs
    Credit 1571 Stockpile Materials Held in Reserve
    Credit 1572 Stockpile Materials Held for Sale
    Credit 1591 Other Related Property
    Credit 1711 Land and Land Rights
    Credit 1712 Improvements to Land
    Credit 1720 Construction-in-Progress
    Credit 1730 Buildings, Improvements, and Renovations
    Credit 1740 Other Structures and Facilities
    Credit 1750 Equipment
    Credit 1810 Assets Under Capital Lease
    Credit 1820 Leasehold Improvements
    Credit 1830 Internal-Use Software
    Credit 1832 Internal-Use Software in Development
    Credit 1840 Other Natural Resources
    Credit 1890 Other General Property, Plant, and Equipment
    Credit 1990 Other Assets

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Account Transactions

D810 To record the transfer-out of investments to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-D808, D809, and D811.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
None

Proprietary Entry
Debit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustment - Investments
Credit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Credit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities
Credit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1690 Other Investments

U.S. Government Standard General Ledger
Account Transactions

D811 To record the transfer-out of accounts payable to other Federal entities without reimbursement.
Comment: Refer to USSGL TCs-D808, D809, and D810.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
None

Proprietary Entry
Debit 2150 Payable for Transfers of Currently Invested Balances
Debit 2155 Expenditure Transfers Payable
Debit 2170 Subsidy Payable to the Financing Account
Debit 2180 Loan Guarantee Liability
Debit 2220 Unfunded Leave
Debit 2225 Unfunded FECA Liability
Debit 2290 Other Unfunded Employment Related Liability
Debit 2310 Advances From Others
Debit 2510 Principal Payable to the Bureau of the Public Debt
Debit 2520 Principal Payable to the Federal Financing Bank
Debit 2610 Actuarial Pension Liability
Debit 2620 Actuarial Health Insurance Liability
Debit 2630 Actuarial Life Insurance Liability
Debit 2650 Actuarial FECA Liability
Debit 2690 Other Actuarial Liability
Debit 2910 Prior Liens Outstanding on Acquired Collateral
Debit 2920 Contingent Liabilities
Debit 2940 Capital Lease Liability
Debit 2950 Liability for Subsidy Related to Undisbursed Loans
Debit 2960 Accounts Payable from Canceled Appropriations
Debit 2970 Resources Payable to Treasury
Debit 2990 Other Liabilities
Debit 2995 Estimated Cleanup Cost Liability
Credit 5730 Financing Sources Transferred Out Without Reimbursement

D850 To record inventory or operating materials and supplies acquired through exchange of non-monetary assets.
Comment: An entity receiving assets of greater value than those exchanged recognizes a gain and an entity receiving assets of lesser value recognizes a loss.
Transaction Origin: USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

Budgetary Entry
None

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use (new fair market value)
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Use
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 7210 Losses on Disposition of Assets - Other
Credit 1511 Operating Materials and Supplies Held for Use (old book value)
Credit 1521 Inventory Purchased for Resale
Credit 7110 Gains on Disposition of Assets - Other

D852 To record the transfer-in of non-budgetary or non-Federal accounts receivable from others without reimbursement.
Comment: Refer to USSGL TCs-D853, D854, and D855.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
None

Proprietary Entry
Debit 1310 Accounts Receivable
Debit 1320 Employment Benefit Contributions Receivable
Debit 1325 Taxes Receivable
Debit 1330 Receivable for Transfers of Currently Invested Balances
Debit 1335 Expenditure Transfer Receivable
Debit 1340 Interest Receivable
Debit 1350 Loans Receivable
Debit 1360 Penalties, Fines, and Administrative Fees Receivable
Credit 1319 Allowance for Loss on Accounts Receivable
Credit 1329 Allowance for Loss on Taxes Receivable
Credit 1349 Allowance for Loss on Interest Receivable
Credit 1359 Allowance for Loss on Loans Receivable
Credit 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
Credit 1399 Allowance for Subsidy
Credit 5720 Financing Sources Transferred In Without Reimbursement

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Account Transactions

D853 To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.
Comment: Refer to USSGL TCs-D852, D854, and D855.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
None

Proprietary Entry
Debit 1511 Operating Materials and Supplies Held for Use
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use
Debit 1513 Operating Materials and Supplies - Excess, Obsolete, and Unserviceable
Debit 1514 Operating Materials and Supplies Held for Repair
Debit 1521 Inventory Purchased for Resale
Debit 1522 Inventory Held in Reserve for Future Sale
Debit 1523 Inventory Held for Repair
Debit 1524 Inventory - Excess, Obsolete, and Unserviceable
Debit 1525 Inventory - Raw Materials
Debit 1526 Inventory - Work-in-Process
Debit 1527 Inventory - Finished Goods
Debit 1531 Seized Monetary Instruments
Debit 1541 Forfeited Property Held for Sale
Debit 1542 Forfeited Property Held for Donation or Use
Debit 1551 Foreclosed Property
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs
Debit 1571 Stockpile Materials Held in Reserve
Debit 1572 Stockpile Materials Held for Sale
Debit 1591 Other Related Property
Debit 1711 Land and Land Rights
Debit 1712 Improvements to Land
Debit 1720 Construction-in-Progress
Debit 1730 Buildings, Improvements, and Renovations
Debit 1740 Other Structures and Facilities
Debit 1750 Equipment
Debit 1810 Assets Under Capital Lease
Debit 1820 Leasehold Improvements
Debit 1830 Internal-Use Software
Debit 1832 Internal-Use Software in Development
Debit 1840 Other Natural Resources
Debit 1890 Other General Property, Plant, and Equipment
Debit 1990 Other Assets
Credit 1519 Operating Materials and Supplies - Allowance
Credit 1529 Inventory - Allowance
Credit 1549 Forfeited Property - Allowance

Transaction continued…

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Credit 1559 Foreclosed Property - Allowance
Credit 1569 Commodities - Allowance
Credit 1599 Other Related Property - Allowance
Credit 1719 Accumulated Depreciation on Improvements to Land
Credit 1739 Accumulated Depreciation on Buildings, Improvements, and Renovations
Credit 1749 Accumulated Depreciation on Other Structures and Facilities
Credit 1759 Accumulated Depreciation on Equipment
Credit 1819 Accumulated Depreciation on Assets Under Capital Lease
Credit 1829 Accumulated Amortization on Leasehold Improvements
Credit 1839 Accumulated Amortization on Internal Use Software
Credit 1849 Allowance for Depletion
Credit 1899 Accumulated Depreciation on Other General Property, Plant, and Equipment
Credit 5720 Financing Sources Transferred In Without Reimbursement

D854 To record the transfer-in of investments from others without reimbursement.
Comment: Refer to USSGL TCs-D852, D853, and D855.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
None

Proprietary Entry
Debit 1610 Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1612 Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Debit 1613 Amortization of Discount and Premium on U.S. Securities Issued by the Bureau of the Public Debt
Debit 1618 Market Adjustment - Investments
Debit 1620 Investments in Securities Other Than the Bureau of the Public Debt Securities
Debit 1622 Premium on Securities Other Than the Bureau of the Public Debt Securities
Debit 1623 Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt
Debit 1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Debit 1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
Debit 1690 Other Investments
Credit 1611 Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt
Credit 1618 Market Adjustments - Investments

Transaction continued…

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Account Transactions

Credit 1621 Discount on Securities Other Than the Bureau of the Public Debt Securities
Credit 1623 Amortization of Discount and Premium on Securities Investments Other Than the Bureau of the Public Debt Securities
Credit 1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt
Credit 1638 Market Adjustments - Investments in U.S. Treasury Zero Coupon Bonds
Credit 1639 Contra Market Adjustments - Investments in U.S. Treasury Zero Coupon Bonds
Credit 5720 Financing Sources Transferred In Without Reimbursement

D855 To record the transfer-in of accounts payable from others without reimbursement.
Comment: Refer to USSGL TCs-D852, D853, and D854.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations; transfer of current-year authority; transfer of prior-year balances; transfer of USSGL account 4225; transfer of receivable of invested balances

Budgetary Entry
None

Proprietary Entry
Debit 5720 Financing Sources Transferred In Without Reimbursement
Credit 2150 Payable for Transfers of Currently Invested Balances
Credit 2155 Expenditure Transfers Payable
Credit 2170 Subsidy Payable to the Financing Account
Credit 2180 Loan Guarantee Liability
Credit 2220 Unfunded Leave
Credit 2225 Unfunded FECA Liability
Credit 2290 Other Unfunded Employment Related Liability
Credit 2310 Advances From Others
Credit 2510 Principal Payable to the Bureau of the Public Debt
Credit 2520 Principal Payable to the Federal Financing Bank
Credit 2610 Actuarial Pension Liability
Credit 2620 Actuarial Health Insurance Liability
Credit 2630 Actuarial Life Insurance Liability
Credit 2650 Actuarial FECA Liability
Credit 2690 Other Actuarial Liability
Credit 2910 Prior Liens Outstanding on Acquired Collateral
Credit 2920 Contingent Liabilities
Credit 2940 Capital Lease Liability
Credit 2950 Liability for Subsidy Related to Undisbursed Loans
Credit 2960 Accounts Payable from Canceled Appropriations
Credit 2970 Resources Payable to Treasury
Credit 2990 Other Liabilities
Credit 2995 Estimated Cleanup Cost Liability

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Account Transactions

E100 MEMORANDUM ENTRIES

E102 To record guaranteed loan level submitted on the SF 132: Apportionment and Reapportionment Schedule, for the Office of Management and Budget (OMB) approval.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8010 Guaranteed Loan Level
Credit 8015 Guaranteed Loan Level - Unapportioned

Budgetary Entry
None

Proprietary Entry
None

E104 To record the guaranteed loan level as shown on an approved apportionment schedule, SF 132: Apportionment and Reapportionment Schedule.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8015 Guaranteed Loan Level - Unapportioned
Credit 8020 Guaranteed Loan Level - Apportioned

Budgetary Entry
None

Proprietary Entry
None

E106 To record the binding contracts entered into by private lenders.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8020 Guaranteed Loan Level - Apportioned
Credit 8040 Guaranteed Loan Level - Used Authority

Budgetary Entry
None

Proprietary Entry
None

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Account Transactions

E108 To record the disbursement of a loan.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8050 Guaranteed Loan Principal Outstanding
Credit 8053 Guaranteed Loan New Disbursements by Lender

Budgetary Entry
None

Proprietary Entry
None

E110 To record the repayment of principal from borrowers.
Comment: Applicable to activity for guaranteed loans.

Memorandum Entry
Debit 8065 Guaranteed Loan Collections, Defaults, and Adjustments
Credit 8050 Guaranteed Loan Principal Outstanding

Budgetary Entry
None

Proprietary Entry
None

E202 To record activity for current-year purchases of assets.
Transaction Origin: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases
Comment: USSGL transactions that reference this transaction (boldface transactions codes reference a reversal): USSGL TCs-B302, B304, B306, B334, B346, B404, C132, C134, D102, D104, D106, D108, D110, D114, D116, D132, and D134.

Memorandum Entry
Debit 8802 Purchases of Capitalized Assets
Credit 8801 Offset for Purchases of Capitalized Assets

Budgetary Entry
None

Proprietary Entry
None

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Account Transactions

F100 YEAREND - Preclosing Entries

F104 To record, in the transferring agency, an adjustment to anticipated appropriation transfer not realized.
Comment: Balance in anticipated accounts must be zero at yearend. Reverse for the receiving agency.

Budgetary Entry
Debit 4160 Anticipated Transfers - Current-Year Authority
Debit 4180 Anticipated Transfers - Prior-Year Balances
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F106 To record the reductions of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: To record as an adjusting entry before preparing the preclosing trial balance. Do not process this transaction with USSGL TC-F108 unless indefinite authority needs further adjusting.
Transaction Origin: USSGL implementation guidance; FACTS II, indefinite no year

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F107 To record an increase of resources to match obligations in permanent indefinite funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4391 Adjustments to Indefinite No-Year Authority
Credit 4450 Unapportioned Authority
Credit 4510 Apportionments
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
Debit 1010 Fund Balance With Treasury
Credit 3101 Unexpended Appropriations - Appropriations Received

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F108 To record the reduction of permanent indefinite resources when a warrant is received.
Comment: Do not process this transaction unless indefinite authority needs further adjusting.
Reverse entry for an increase.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4111 Debt Liquidation Appropriations
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized

Proprietary Entry
Debit 3101 Unexpended Appropriations - Appropriations Received
Credit 1010 Fund Balance With Treasury

F109 To record the removal of unfilled customer orders without advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
None

F110 To record the removal of unfilled customer orders with advance and to return advance in excess of obligations.
Comment: For expiring accounts only. To record as an adjusting entry before preparing the preclosing trial balance.

Budgetary Entry
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
Debit 2310 Advances From Others
Credit 1010 Fund Balance With Treasury

U.S. Government Standard General Ledger
Account Transactions

F111 To record in the ordering fund the reduction to undelivered orders so that the balance equals obligations in the performing fund for the related unfilled customer orders.
Comment: Process when both TAFSs are expiring. This transaction complies with the Economy Act and OMB Circular A-11, Section 20 (2004).
Transaction Origin: USSGL implementation guidance; economy act scenario (12/2004)

Budgetary Entry
Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4610 Allotments - Realized Resources
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

F112 To record adjustments for anticipated resources not realized.
Comment: Balance in the anticipated accounts must be zero at yearend.

Budgetary Entry
Debit 4131 Current-Year Contract Authority Realized
Debit 4141 Current-Year Borrowing Authority Realized
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4590 Apportionments - Anticipated Resources - Program Subject to Apportionment
Debit 4690 Anticipated Resources - Programs Exempt From Apportionment
Credit 4032 Estimated Indefinite Contract Authority
Credit 4042 Estimated Indefinite Borrowing Authority
Credit 4060 Anticipated Collections From Non-Federal Sources
Credit 4070 Anticipated Collections From Federal Sources
Credit 4120 Appropriations Anticipated – Indefinite
Credit 4160 Anticipated Transfers - Current-Year Authority
Credit 4165 Allocations of Authority - Anticipated From Invested Balances
Credit 4210 Anticipated Reimbursements and Other Income
Credit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Credit 4310 Anticipated Recoveries of Prior-Year Obligations

Proprietary Entry
None

F113 To record the reduction of unobligated balances for indefinite contract or indefinite borrowing authority at yearend.
Comment: Unobligated balances for indefinite contract or borrowing authority must be zero at yearend.
Transaction Origin: USSGL implementation guidance; contract authority case studies

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4133 Decreases to Indefinite Contract Authority
Credit 4143 Decreases to Indefinite Borrowing Authority

Proprietary Entry
None

F114 To record adjustments for anticipated reductions not realized.
Comment: Balances are reduced to zero.

Budgetary Entry
Debit 4034 Anticipated Adjustments to Contract Authority
Debit 4044 Anticipated Reductions to Borrowing Authority
Debit 4047 Anticipated Transfers to the General Fund of the Treasury
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F116 To record adjustments for resources realized in excess of those anticipated.
Comment: Adjust abnormal balances to zero. May impact other budgetary status accounts.

Budgetary Entry
Debit 4060 Anticipated Collections From Non-Federal Sources
Debit 4070 Anticipated Collections From Federal Sources
Debit 4120 Appropriations Anticipated - Indefinite
Debit 4210 Anticipated Reimbursements and Other Income
Debit 4215 Anticipated Appropriation Trust Fund Expenditure Transfers
Debit 4310 Anticipated Recoveries of Prior-Year Obligations
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F118 To record adjustments for reductions to resources in excess of those anticipated.
Comment: Adjust abnormal balances to zero.

Budgetary Entry
Debit 4450 Unapportioned Authority
Credit 4034 Anticipated Adjustments to Contract Authority
Credit 4044 Anticipated Adjustments to Borrowing Authority
Credit 4047 Anticipated Transfers to the General Fund of the Treasury

Proprietary Entry
None

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Account Transactions

F120 To record the cancellation of expired authority and withdraw funds via FMS 2108: Yearend Closing Statement (no warrant).
Comment: Use only at the end of the 5th year after the authority expires.

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4350 Canceled Authority

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

F122 To record the cancellation of authority not previously expired and to withdraw funds.
Comment: Authority canceled early by administrative action.

Budgetary Entry
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4620 Unobligated Funds Exempt From Apportionment
Credit 4350 Canceled Authority

Proprietary Entry
Debit 3106 Unexpended Appropriations - Adjustments
Credit 1010 Fund Balance With Treasury

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 for Obligation Pursuant to Public Law - Temporary
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F128 To record the cancellation of a valid obligation and account payable in the "canceling appropriation."
Comment: Also post USSGL TC-F120 to cancel the expired authority and withdraw fund balance; see USSGL TC-F130 to reestablish a canceled account payable in the canceled appropriation. See Office of Management and Budget (OMB) Circular No. A-11 for additional guidance.
Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry
Debit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
Credit 4650 Expired Authority

Proprietary Entry
Debit 2110 Accounts Payable
Credit 6100 Operating Expenses/Program Costs

and

Debit 5700 Expended Appropriations
Credit 3107 Unexpended Appropriations - Used

F130 To reinstate the valid account payable in the canceled appropriation for financial statement presentation.
Comment: Post this transaction concurrently with USSGL TC-F128. Office of Management and Budget (OMB) Circular No. A-11 requires agencies to maintain proper general ledger control for obligations to prevent both overpayment and over-obligation related to canceled appropriations, and that anti-deficiency provisions continue to apply to canceled appropriations. See OMB Circular No. A-11 for additional guidance.
Transaction Origin: USSGL implementation guidance; canceled payables

Budgetary Entry
None

Proprietary Entry
Debit 6800 Future Funded Expenses
Credit 2960 Accounts Payable From Canceled Appropriations

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Account Transactions

F132 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year receipts is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F242 if the total amount of current-year receipts is not enough to cover current-year obligations.
Transaction Origin: Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

F134 To record the reduction of offsetting collections balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as preclosing when the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Comment: Refer to USSGL TC-F244 if the total amount of current-year receipts is not enough to cover current-year obligations.
Transaction Origin: Trust Fund Guide: Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

Proprietary Entry
None

F136 To record the market value adjustment between the amortized cost and the current market value at yearend when the Treasury note is available for sale.
Comment: Unrealized holding gains and losses are excluded from earnings and reported as a separate component of shareholders' equity.
Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 1618 Market Adjustment - Investments
Credit 7180 Unrealized Gains

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F138 To record the market value adjustment between the amortized cost and the current market value at yearend when a Treasury note is classified as a trading security.
Comment: Unrealized holding gains and losses are included in earnings.
Transaction Origin: USSGL implementation guidance; Investments Not Held to Maturity

Budgetary Entry
None

Proprietary Entry
Debit 7280 Unrealized Losses
Credit 1618 Market Adjustment - Investments

F140 To record the adjustment of a Treasury zero coupon bond based on the current market value determined monthly by Treasury.
Comment: If the zero coupon bond is reported at market value on the balance sheet, USSGL account 7180, "Unrealized Gains" may be used in place of USSGL account 1639. If the market value decreases, use USSGL account 7280, "Unrealized Losses." Reverse this entry at the time of sale or maturity.
Transaction Origin: USSGL implementation guidance; Zero Coupon Bond Investments

Budgetary Entry
Debit 4114 Appropriated Trust or Special Fund Receipts
Credit 4394 Receipts Unavailable for Obligation Upon Collection

Proprietary Entry
Debit 1638 Market Adjustment - Investments in Zero Coupon Bonds
Credit 1639 Contra Market Adjustment - Investments in Zero Coupon Bonds

F144 To record the cancellation of a receivable for reimbursable activity.
Comment: To record as an adjusting entry before preparing the preclosing trial balance. Post this transaction prior to posting USSGL TC-F120, which cancels expired authority.
Transaction Origin: USSGL implementation guidance; expired and canceled authority

Budgetary Entry
Debit 4650 Allotments - Expired Authority
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
Debit 5200 Revenue From Services Provided
Credit 1310 Accounts Receivable

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Account Transactions

F200 YEAREND - Closing Entries

F204 To record the consolidation of actual net-funded resources and reductions for withdrawn funds.

Budgetary Entry
Debit 4129 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS -Transfers-Out
Debit 4130 Appropriation To Liquidate Contract Authority Withdrawn
Debit 4146 Actual Repayments of Debt, Current-Year Authority
Debit 4147 Actual Repayments of Debt, Prior-Year Balances
Debit 4151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority
Debit 4152 Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances
Debit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Debit 4170 Transfers - Current-Year Authority
Debit 4173 Non-Allocation Transfers of Invested Balances - Transferred
Debit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Debit 4176 Allocation Transfers of Prior-Year Balances
Debit 4190 Transfers - Prior-Year Balances
Debit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations
Debit 4192 Balance Transfers - Unexpired to Expired
Debit 4195 Transfers of Obligated Balances
Debit 4201 Total Actual Resources - Collected
Debit 4387 Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
Debit 4388 Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
Debit 4391 Adjustments to Indefinite No-Year Authority
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4111 Debt Liquidation Appropriations
Credit 4112 Liquidation of Deficiency - Appropriations
Credit 4114 Appropriated Trust or Special Fund Receipts
Credit 4115 Loan Subsidy Appropriation
Credit 4117 Loan Administrative Expense Appropriation
Credit 4118 Reestimated Loan Subsidy Appropriation
Credit 4119 Other Appropriations Realized
Credit 4125 Loan Modification Adjustment Transfer Appropriation
Credit 4128 Amounts Appropriated From Specific Treasury-Managed Trust Funds TAFS - Transfers-In
Credit 4138 Appropriation To Liquidate Contract Authority
Credit 4148 Resources Realized From Borrowing Authority
Credit 4150 Reappropriations
Credit 4167 Allocations of Realized Authority - Transferred From Invested Balances
Credit 4170 Transfers - Current-Year Authority
Credit 4173 Non-Allocation Transfers of Invested Balances - Transferred
Credit 4175 Allocation Transfers of Current-Year Authority for Non-Invested Accounts
Credit 4176 Allocation Transfers of Prior-Year Balances
Credit 4190 Transfers - Prior-Year Balances
Credit 4191 Balance Transfers - Extensions of Availability Other Than Reappropriations
Credit 4192 Balance Transfers - Unexpired to Expired

Transaction continued...

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Account Transactions

Credit 4195 Transfers of Obligated Balances
Credit 4201 Total Actual Resources - Collected
Credit 4212 Liquidation of Deficiency - Offsetting Collections
Credit 4252 Reimbursements and Other Income Earned - Collected
Credit 4255 Appropriation Trust Fund Expenditure Transfers - Collected
Credit 4260 Actual Collections of "governmental-type" Fees
Credit 4261 Actual Collections of Business-Type Fees
Credit 4262 Actual Collections of Loan Principal
Credit 4263 Actual Collections of Loan Interest
Credit 4264 Actual Collections of Rent
Credit 4265 Actual Collections From Sale of Foreclosed Property
Credit 4266 Other Actual Business-Type Collections From Non-Federal Sources
Credit 4267 Other Actual "governmental-type" Collections From Non-Federal Sources
Credit 4271 Actual Program Fund Subsidy Collected
Credit 4273 Interest Collected From Treasury
Credit 4275 Actual Collections From Liquidating Fund
Credit 4276 Actual Collections From Financing Fund
Credit 4277 Other Actual Collections - Federal
Credit 4391 Adjustments to Indefinite No-Year Authority

Proprietary Entry
None

F206 To record the closing of fiscal-year contract authority.

Budgetary Entry
Debit 4132 Substitution of Contract Authority
Debit 4133 Decreases to Indefinite Contract Authority
Debit 4134 Contract Authority Withdrawn
Debit 4135 Contract Authority Liquidated
Debit 4139 Contract Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4131 Current-Year Contract Authority Realized
Credit 4139 Contract Authority Carried Forward

Proprietary Entry
None

F208 To record the closing of fiscal-year borrowing authority.

Budgetary Entry
Debit 4140 Substitution of Borrowing Authority
Debit 4143 Decreases to Indefinite Borrowing Authority
Debit 4144 Borrowing Authority Withdrawn

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Debit 4145 Borrowing Authority Converted to Cash
Debit 4149 Borrowing Authority Carried Forward
Debit 4392 Permanent Reduction - New Budget Authority
Debit 4393 Permanent Reduction - Prior-Year Balances
Credit 4141 Current-Year Borrowing Authority Realized
Credit 4149 Borrowing Authority Carried Forward

Proprietary Entry
None

F210 To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Credit 4450 Unapportioned Authority

Proprietary Entry
None

F211 To record the closing of unobligated balances in programs exempt from apportionment to unapportioned authority for unexpired multi-year and no-year funds.

Budgetary Entry
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4620 Unobligated Funds Exempt From Apportionment

Proprietary Entry
None

F212 To record the closing of unobligated balances to expiring authority.

Budgetary Entry
Debit 4420 Unapportioned Authority - Pending Rescission
Debit 4430 Unapportioned Authority - OMB Deferral
Debit 4450 Unapportioned Authority
Debit 4510 Apportionments
Debit 4610 Allotments - Realized Resources

Transaction continued…

U.S. Government Standard General Ledger
Account Transactions

Debit 4620 Unobligated Funds Exempt From Apportionment
Debit 4630 Funds Not Available for Commitment/Obligation
Debit 4700 Commitments - Programs Subject to Apportionment
Debit 4720 Commitments - Programs Exempt From Apportionment
Credit 4650 Allotments - Expired Authority

Proprietary Entry
None

F214 To record the closing of paid delivered orders to total actual resources.

Budgetary Entry
Debit 4902 Delivered Orders - Obligations, Paid
Credit 4201 Total Actual Resources - Collected

Proprietary Entry
None

F215 To record the closing of authority made available from balances previously precluded from obligation to authority temporarily precluded from obligation.
Transaction Origin: USSGL implementation guidance; Authority Temporarily Precluded From Obligation

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation

and

Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

Proprietary Entry
None

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Account Transactions

F216 To record the closing of related adjustments to delivered orders - obligations, paid.
Comment: See USSGL TC-F214 for closing of paid delivered orders. Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations
Credit 4902 Delivered Orders - Obligations, Paid

and

Debit 4902 Delivered Orders - Obligations, Paid
Credit 4972 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

Proprietary Entry
None

F218 To record the closing of related adjustments and transfers to delivered orders - obligations, unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4931 Delivered Orders - Obligations Transferred, Unpaid
Debit 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 4901 Delivered Orders - Obligations, Unpaid

and

Debit 4901 Delivered Orders - Obligations, Unpaid
Credit 4931 Delivered Orders - Obligations Transferred, Unpaid
Credit 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries

Proprietary Entry
None

F222 To record the closing of related adjustments and transfers to undelivered orders, obligations prepaid and advanced.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Debit 4882 Upward Adjustment of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
Credit 4802 Undelivered Orders - Obligations, Prepaid/Advanced

and

Transaction continued…

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Account Transactions

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 adjustments and transfers to undelivered orders, obligations and unpaid.
Comment: Prior-year adjustments are used only in year 2 and later.

Budgetary Entry
Debit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Debit 4881 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
Credit 4801 Undelivered Orders - Obligations, Unpaid

and

Debit 4801 Undelivered Orders - Obligations, Unpaid
Credit 4831 Undelivered Orders - Obligations Transferred, Unpaid
Credit 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries

Proprietary Entry
None

F227 To record the closing of adjustments for changes in prior-year allocations of budgetary resources to the appropriate status account.

Budgetary Entry
Debit 4320 Adjustment for Change in Prior-Year Allocation of Budgetary Resources
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligations
Debit 4450 Unapportioned Authority
Credit 4320 Adjustment for Change in Prior-Year Allocation of Budgetary Resources
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4450 Unapportioned Authority

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F228 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 3310 Cumulative Results of Operations
Debit 5100 Revenue From Goods Sold
Debit 5200 Revenue From Services Provided
Debit 5310 Interest Revenue - Other
Debit 5311 Interest Revenue - Investments
Debit 5312 Interest Revenue - Loans Receivable/Uninvested Funds
Debit 5320 Penalties, Fines, and Administrative Fees Revenue
Debit 5400 Benefit Program Revenue
Debit 5500 Insurance and Guarantee Premium Revenue
Debit 5600 Donated Revenue - Financial Resources
Debit 5610 Donated Revenue - Nonfinancial Resources
Debit 5700 Expended Appropriations
Debit 5708 Expended Appropriations - Prior-Period Adjustments - Restated
Debit 5709 Expended Appropriations - Prior-Period Adjustments - Not Restated
Debit 5720 Financing Sources Transferred In Without Reimbursement
Debit 5740 Appropriated Earmarked Receipts Transferred In
Debit 5750 Expenditure Financing Sources - Transfers-In
Debit 5755 Nonexpenditure Financing Sources - Transfers-In
Debit 5780 Imputed Financing Sources
Debit 5790 Other Financing Sources
Debit 5800 Tax Revenue Collected
Debit 5801 Tax Revenue Accrual Adjustment
Debit 5900 Other Revenue
Debit 6190 Contra Bad Debt Expense - Incurred for Others
Debit 6199 Adjustments to Subsidy Expense
Debit 6600 Applied Overhead
Debit 6610 Cost Capitalization Offset
Debit 6790 Other Expenses Not Requiring Budgetary Resources

Credit 3310 Cumulative Results of Operations
Credit 5109 Contra Revenue for Goods Sold
Credit 5209 Contra Revenue for Services Provided
Credit 5317 Contra Revenue for Interest Revenue - Loans Receivable
Credit 5318 Contra Revenue for Interest Revenue - Investments
Credit 5319 Contra Revenue for Interest Revenue - Other
Credit 5329 Contra Revenue for Penalties, Fines, and Administrative Fees
Credit 5409 Contra Revenue for Benefit Program Revenue
Credit 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
Credit 5609 Contra Revenue for Donations - Financial Resources
Credit 5619 Contra Donated Revenue - Nonfinancial Resources

Transaction continued…

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Credit 5730 Financing Sources Transferred Out Without Reimbursement
Credit 5745 Appropriated Earmarked Receipts Transferred Out
Credit 5760 Expenditure Financing Sources - Transfers-Out
Credit 5765 Nonexpenditure Financing Sources - Transfers-Out
Credit 5790 Other Financing Sources
Credit 5799 Adjustment of Appropriations Used
Credit 5809 Contra Revenue for Taxes
Credit 5890 Tax Revenue Refunds
Credit 5909 Contra Revenue for Other Revenue
Credit 5990 Collections for Others
Credit 5991 Accrued Collections for Others
Credit 6100 Operating Expenses/Program Costs
Credit 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank
Credit 6320 Interest Expenses on Securities
Credit 6330 Other Interest Expenses
Credit 6400 Benefit Expense
Credit 6500 Cost of Goods Sold
Credit 6710 Depreciation, Amortization, and Depletion
Credit 6720 Bad Debt Expense
Credit 6730 Imputed Costs
Credit 6790 Other Expenses Not Requiring Budgetary Resources
Credit 6800 Future Funded Expenses
Credit 6850 Employer Contribution to Employee Benefit Program Not Requiring Current-Year Budget Authority - Unobligated
Credit 6900 Nonproduction Costs

F230 To record the closing of gains and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 7110 Gains on Disposition of Assets - Other
Debit 7111 Gains on Disposition of Investments
Debit 7112 Gains on Disposition of Borrowings
Debit 7180 Unrealized Gains
Debit 7190 Other Gains
Debit 7300 Extraordinary Items
Debit 7400 Prior-Period Adjustments - Not Restated
Debit 7401 Prior-Period Adjustments - Restated
Debit 7600 Changes in Actuarial Liability
Credit 3310 Cumulative Results of Operations

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F231 To record the closing of losses and miscellaneous items into cumulative results of operations.

Budgetary Entry
None

Proprietary Entry
Debit 3310 Cumulative Results of Operations
Credit 7210 Losses on Disposition of Assets - Other
Credit 7211 Losses on Disposition of Investments
Credit 7212 Losses on Disposition of Borrowings
Credit 7280 Unrealized Losses
Credit 7290 Other Losses
Credit 7300 Extraordinary Items
Credit 7400 Prior-Period Adjustments - Not Restated
Credit 7401 Prior-Period Adjustments - Restated
Credit 7500 Distribution of Income - Dividend
Credit 7600 Changes in Actuarial Liability

F233 To record closing of fiscal-year activity to unexpended appropriations.

Budgetary Entry
None

Proprietary Entry
Debit 3100 Unexpended Appropriations - Cumulative
Debit 3101 Unexpended Appropriations - Appropriations Received
Debit 3102 Unexpended Appropriations - Transfers-In
Debit 3106 Unexpended Appropriations - Adjustments
Debit 3107 Unexpended Appropriations - Used
Debit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated
Debit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated
Credit 3100 Unexpended Appropriations - Cumulative
Credit 3103 Unexpended Appropriations - Transfers-Out
Credit 3106 Unexpended Appropriations - Adjustments
Credit 3107 Unexpended Appropriations - Used
Credit 3108 Unexpended Appropriations - Prior-Period Adjustments - Restated
Credit 3109 Unexpended Appropriations - Prior-Period Adjustments - Not Restated

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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 Office of Management and Budget (OMB) Form and Content financial statements.

Memorandum Entry
Debit 8053 Guaranteed Loan New Disbursements by Lenders
Credit 8070 Guaranteed Loan Cumulative Disbursements by Lenders

Budgetary Entry
None

Proprietary Entry
None

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F239 To record the closing of guaranteed loans new collections by lenders into the cumulative disbursements.
Comment: Tracks outstanding principal of third-party lenders reported in the footnotes of the Office of Management and Budget (OMB) Form and Content financial statements.

Memorandum Entry
Debit 8070 Guaranteed Loan Cumulative Disbursements by Lenders
Credit 8065 Guaranteed Loan Collections, Defaults, and Adjustments

Budgetary Entry
None

Proprietary Entry
None

F240 To record the closing of all unused guaranteed loan authority no longer available for use.

Memorandum Entry
Debit 8045 Guaranteed Loan Level - Unused Authority
Credit 8010 Guaranteed Loan Level

Budgetary Entry
None

Proprietary Entry
None

F242 To record the reduction of receipt and appropriation balances previously precluded from obligation by the amount that was needed in the current year to cover obligations. Record this entry as post-closing when the total amount of current-year receipts is not enough to cover current-year obligations.
Comment: Refer to USSGL TC-F132 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4397 Receipts and Appropriations Temporarily Precluded From Obligation
Credit 4157 Authority Made Available From Receipts or Appropriation Balances Previously Precluded From Obligation

Proprietary Entry
None

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 USSGL TC-F134 if the total amount of current-year collections is greater than the amount needed to cover current-year obligations.
Transaction Origin: Trust Fund Guide; Trust Funds With Balances Precluded From Obligation

Budgetary Entry
Debit 4398 Offsetting Collections Temporarily Precluded From Obligation
Credit 4158 Authority Made Available From Offsetting Collections Balances Previously Precluded From Obligation

Proprietary Entry
None

F245 To record the closing of trust or special fund refunds and recoveries temporarily precluded from obligation.
Comment: Close to USSGL account 4394 if required to reclassify as unavailable for obligation upon collection. Close to USSGL account 4397 if required to reclassify as receipts and appropriations temporarily precluded from obligation.
Transaction Origin: Trust or special fund guidance on refunds and recoveries of prior-year obligations.

Budgetary Entry
Debit 4399 Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation
Credit 4394 Receipts Unavailable for Obligation Upon Collection
Credit 4397 Receipts and Appropriations Temporarily Precluded From Obligation

Proprietary Entry
None

F246 To reclassify a temporary reduction at yearend.
Comment: Use Authority_Type attribute "S" when recording temporary reductions of spending authority from offsetting collections. Return the authority to resources at the beginning of the next year by posting USSGL TC-A108.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4384 Temporary Reduction Returned by Appropriation

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F247 To reclassify a reduction in an allocation special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the parent is invested.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The parent TAFS simultaneously posts USSGL TC-F248.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction

Proprietary Entry
None

F248 To reclassify a reduction recorded in an invested parent special or trust Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment.
Comment: Only use this transaction with invested special and trust TAFS designated by Treasury as available for investment where there is a parent and allocation relationship. The allocation TAFS simultaneously posts USSGL TC-F247.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4168 Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction
Credit 4384 Temporary Reduction Returned by Appropriation

Proprietary Entry
None

F249 To reclassify a reduction recorded in an agency special or trust expenditure Treasury Appropriation Fund Symbol (TAFS), designated by Treasury as available for investment where the specific Treasury-Managed Trust Fund is invested.
Comment: Use this transaction only with "Specific Treasury-Managed Trust Funds." The Bureau of the Public Debt simultaneously posts USSGL TC-F250.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4382 Temporary Reduction - New Budget Authority
Debit 4383 Temporary Reduction - Prior-Year Balances
Credit 4123 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F250 To reclassify a reduction recorded in an invested "Specific Treasury-Managed Trust Fund."
Comment: Only use this transaction with specific invested special and trust Treasury Appropriation Fund Symbol (TAFS). The agency TAFS simultaneously posts USSGL TC-F249.
Transaction Origin: USSGL implementation guidance; Temporary Reductions

Budgetary Entry
Debit 4124 Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction
Credit 4384 Temporary Reduction Returned by Appropriation

Proprietary Entry
None

F255 To record the closing of memorandum accounts for purchases.
Transaction Origin: USSGL implementation guidance; Memorandum Accounts for Current-Year Asset Activity - Purchases

Budgetary Entry
Debit 8801 Offset for Purchases of Capitalized Assets
Credit 8802 Purchases of Capitalized Assets

Proprietary Entry
None

F256 To record the closing of transferred expired authority to Appropriation Trust Fund Expenditure Transfers - Receivable.
Comment: Reverse this transaction for the receiving entity.
Transaction Origin: USSGL implementation guidance; accounting for SSA limitation on administrative expenses trust fund

Budgetary Entry
Debit 4199 Transfer of Expired Expenditure Transfers - Receivable
Credit 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
None

F260 To record the closing of USSGL account 4081 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of receivable of invested balances

Budgetary Entry
Debit 4081 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred
Credit 4126 Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F261 To record the closing of USSGL account 4082 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of receivable of invested balances

Budgetary Entry
Debit 4082 Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred
Credit 4166 Allocations of Realized Authority - To Be Transferred From Invested Balances

Proprietary Entry
None

F262 To record the closing of USSGL account 4083 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of receivable of invested balances

Budgetary Entry
Debit 4083 Transfers - Current-Year Authority - Receivable - Transferred
Credit 4171 Non-Allocation Transfers of Invested Balances - Receivable

Proprietary Entry
None

F263 To record the closing of USSGL account 4230 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry
Debit 4230 Unfilled Customer Orders Without Advance - Transferred
Credit 4221 Unfilled Customer Orders Without Advance

Proprietary Entry
None

F264 To record the closing of USSGL account 4231 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry
Debit 4231 Unfilled Customer Orders With Advance - Transferred
Credit 4222 Unfilled Customer Orders With Advance

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transactions

F265 To record the closing of USSGL account 4232 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of USSGL account 4225

Budgetary Entry
Debit 4232 Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred
Credit 4225 Appropriations Trust Fund Expenditure Transfers - Receivable

Proprietary Entry
None

F266 To record the closing of USSGL account 4233 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry
Debit 4233 Reimbursements and Other Income Earned - Receivable - Transferred
Credit 4251 Reimbursements and Other Income Earned - Receivable

Proprietary Entry
None

F267 To record the closing of USSGL account 4234 back to the original budgetary resource receivable.
Comment: Reverse this transaction for receiving agency.
Transaction Origin: USSGL implementation guidance; transfer of spending authority from offsetting collections with obligations

Budgetary Entry
Debit 4234 Other Federal Receivables - Transferred
Credit 4287 Other Federal Receivables

Proprietary Entry
None

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A255**R**	C130	C314	A105	A267	B128
A110	A260	C132	C316	A106	A274	B128**AP**
A133**AP**	A262	C134	C318	A112	A278	B129
A155	A263	C136	C320	A132	A283	B130
A156	A264	C137	C322	A133	A285	B136
A170	A272	C138	C324	A134	A287	B138
A171	A276	C139	C326	A136	A308	B206
A175	A282	C140	C328	A146	B102	B204
A181	A284	C142	C329	A166	B103	C163
A182	A286	C143	C330	A180	B104	C206
A184	A303	C146	C332	A183	B105	C224
A185	A305	C148	C334	A185**AP**	B106	D122
A186	B123	C152	C336	A189	B107	D126
A188	B125	C154	C340	A214	B108	D302
A189**AP**	B127	C158	C342	A214a	B109	D304
A196	B402	C172	C348	A216	B110	F106
A215	C103	C176	D104	A216a	B112	F108
A215a	C104	C182	D108	A225	B114	F110
A219	C106	C184	D302**R**	A226	B116	F120
A224	C108	C186	D303	A226a	B118	F122
A228	C109	C188	F107	A230	B119	F124
A228a	C112	C190	F108**R**	A230a	B120	F128**AP**
A231	C114	C302		A241	B121	
A231a	C116	C304		A241a	B122	
A232	C117	C306		A244	B124	
A232a	C120	C308		A248	B124**AP**	
A240	C122	C312		A248a	B126	
A240a	C124			A251	B126**AP**	
A246	C126			A252		
A246a				A253		
A249				A254		
A250				A255		
				A261		
				A266		

R = The USSGL transaction mentions “Reverse” in the description.
AP = The USSGL transaction mentions “Also Post” in the description.

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144 C174 D344	C144**R** C146 C148 C176

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302**R** D303

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108 C150	B140 D304

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT
B140 D360 C192 D364 C194	B142 D362 C230 D358

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT	CREDIT
A258 C212 C312 D128 A310 C214 C345 D130 C202 C216 C350 D364 C204 C217 C351 D852 C208 C222 C210 C228 C230	A196 C138 D206 A260 C139 D362 C106 C140 D808 C109 C143 F144 C126**R** C178 C130 C186 C136 C194 C137

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT	CREDIT
D206 D808	D202 D852 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214 D852 C216 C217	A196 C109 D808

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202 D852	C143 D808 D207

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT	CREDIT
D207 D808	D202 D216 D852

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT			CREDIT			
A173	A217	D852	A175	A219	A234	A282
A177	A268		A181	A224	A269	D808
	A280		A218	A230	A272	
				A230a		

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT		CREDIT	
A238	D144	A237	D144**R**
A258	D852	A260	D808

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT			CREDIT		
B104**AP**	C214	C220	A196	C161	D210
B124**AP**	C215	C226	C109	C162	D212
B126**AP**	C216	D852	C140	C163	D218
B128**AP**	C217		C143	C316	D808
B129					

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT	CREDIT
D212 D218 D808	D202 D852 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT	CREDIT
B104**AP** C224 D852 C206 C318 C220	C109 C163 D208 D808 C161 C180 D210 C162 C316 D218

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT	CREDIT
C180 D208 D808	D204 D852

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT			CREDIT	
C214	C217	D852	A196	D205
C216	C226		C143	D808

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT	CREDIT	
D205	D202	D852
D808	D214	
	D216	

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT		CREDIT			
C163	D210	A182	C109	C210	C316
C314	D366	B104**AP**	C118	C220	D852
D112	D512	C103	C126	C228	
	D808	C104	C163	C314	

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT		CREDIT	
A257	D122	A256	C112
A289		A288	C130
B206		B404	

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

DEBIT		CREDIT	
A257	B206	A256	C112
A289	D122	A288	D130
		B404	

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

DEBIT			CREDIT		
B302	D106	D332**R**	C132	D108	D809
B304	D114	D334	C134	D110	D850
B306	D116	D354**R**	C212	D213	
B404	D132	D356	C345	D330	
C164	D134	D850	C348	D332	
	D318**AP**	D853	C350	D354	
	D320		D102	D355	
			D104	D606	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

DEBIT	CREDIT
B302 D106 D332 B304 D114 D850 B306 D116 D853 B404 D132 D134	C132 D108 C134 D110 C212 D332**R** D102 D334 D104 D809

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES – EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT	CREDIT
D330 D853 D850	C328 D809 D334

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT	CREDIT
D318 D853	D318**AP** D809 D320

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
D319**R**	D809	D319	D853

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

DEBIT				CREDIT				
B302	B404	D134	D354**R**	C345	D102	D314	D328**R**	D809
B304	D106	D314**R**	D356	C348	D108	D316	D354	D850
B306	D132	D317**R**	D850	C350	D213	D317	D355	
B334		D328	D853		D220	D322	D612	

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

DEBIT			CREDIT	
B302	D106	D314	C132	D108
B304	D114	D850	C134	D110
B306	D116	D853	C212	D220
B404	D132		D102	D314**R**
	D134		D104	D809

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT	
C222	D616	D853	D220	D809
D317	D618		D317**R**	
D322	D850		D324	

ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D316	D853	C328	D809
D850		D220	

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT			CREDIT			
B302	C164	D132	C132	C348	D108	D310
B304	D106	D134	C134	C350	D110	D606
B306	D114	D850	C212	D102	D213	D809
B404	D116	D853	C345	D104	D220	

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT		CREDIT		
D309	D853	C132	C348	D312
D310		C134	C350	D508
D506		C212	D213	D606
D604		C345	D220	D809
D850				

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B302	D106	D312	D328		D102	D314	D328**R**
B304	D114	D314R	D506	C132	D104	D316	D508
B306	D116	D317R	D850	C134	D108	D317	D606
B404	D132	D314**R**	D853	C212	D110	D322	D612
C164	D134	D317**R**		C345	D213	D326	D809
				C348	D220		
				C350			

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT		CREDIT
C345	D410**R**	C222
C348	D410	D321
C350	D614**R**	D328
D213	D809	D614
D220		D853
D326		
D328R		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT	CREDIT
C166 D853	C168 D342 C174 D809

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT	CREDIT
C168	C170 D304

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT	CREDIT
B338 D342 B340 D853 C178	C336 C350 D346 C340 D213 D350 C345 D222 D809 C348 D344

ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT	CREDIT
D346 D853 D350	D222 D804 D348 D809

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B130 C345 C350 D222 C348 D213 D809	D622 D853

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT	CREDIT
B116 C163 B332 D218 C161 D853 C162	C109 C329 C314 D809 C316 C318

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B114 D809	D218 D311 D853

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

DEBIT			CREDIT			
B302	D106	D853		C345	D108	D806
B304	D114		C132	C348	D110	D809
B306	D116		C134	C350	D213	
B404	D132		C212	D102	D224	
C180	D134		C344	D104	D612	

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT			CREDIT
C344	C350	D809	D352
C345	D213		D853
C348	D224		

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT			CREDIT		
B302	D114	D853	C132	D108	D620
B304	D116		C134	D110	D809
B306	D132		C212	D336	
B404	D134		D102	D338	
D106			D104	D340	

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT			CREDIT		
B302	D106	D853	C132	C334	D336
B304	D114		C134	D102	D338
B306	D116		C212	D104	D809
B404	D132		C330	D108	
C164	D134		C332	D110	
	D340				

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT		
B302	D106	D853	C132	C350	D213
B304	D114		C134	D102	D809
B306	D116		C212	D104	
B404	D132		C345	D108	
C164	D134		C348	D110	

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

DEBIT			CREDIT
C345	C350	D809	D853
C348	D213		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B124 B126 B128 D854	C120 C304 C322 C122 C306 D810 C124 C308 C302 C320

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
C124 C306 C308 C320 D810	B128 D854

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B126 D854	C122 D810 C302 C304 C322

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
C122 C322 D854 C302 D510 C304 D810	C124 C308 D810 C306 C320 D854 D510**R**

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT	CREDIT
D810 D854 F136	D810 D854 F138

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B124 B126 B128 D854	C120 C306 C122 C308 C124 C324 C302 C326 C304 D810

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
C124 D810 C306 C308 C324	B128 D854

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B126 D854	C122 D810 C302 C304 C326

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISC AND PREM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
C122 D810 C302 D854 C304 C326 D510	C124 D810 C306 D854 C308 C324 D510**R**

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B128 D854	C124 C320 C308 D810

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
C124 C320 C308 D810	B128 D854

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
C124 D854 D510	C308 D510**R** C320 D810

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT	CREDIT
D810 D854 F140	D810 D854 F140**R**

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT	CREDIT
D810 D854 F140**R**	D810 D854 F140

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
D854	C320 C322 C324 C326 D810

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT			
B302	C164	D132	C132	C348	D108	D809
B304	D106	D134	C134	C350	D110	
B306	D114	D853	C212	D102	D213	
B404	D116		C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT			
B302	D106	D134	C132	C348	D108	D809
B304	D114	D307	C134	C350	D110	
B306	D116	D853	C212	D102	D213	
B404	D132		C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT		CREDIT
C345	D213	D514
C348	D802	D853
C350	D809	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT			
B304	D106	D134	C132	C348	D108	D809
B306	D114	D309	C134	C350	D110	
B310	D116	D853	C212	D102	D213	
B404	D132		C345	D104	D307	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT			CREDIT			
B302	C164	D132	C132	C348	D108	D809
B304	D106	D134	C134	C350	D110	
B306	D114	D307	C212	D102	D213	
B404	D116	D853	C345	D104	D802	

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT		CREDIT
C345	D213	D514
C348	D802	D853
C350	D809	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT		
B302	C164	D132	C132	C350	D110
B304	D106	D134	C134	D102	D213
B306	D114	D307	C212	D104	D802
B404	D116	D853	C345	D108	D809

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

DEBIT		CREDIT
C345	D213	D226
C348	D802	D514
C350	D809	D853

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT		
B302	C164	D132	D853	C132	D102	D213
B304	D106	D134		C134	D104	D802
B306	D114	D307		C212	D108	D809
B404	D116	D348		C312	D110	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT	CREDIT
C312 D802 D213 D809	D514 D853

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
B346 D116 D853	C132 C350 D213 C134 D104 D809 C212 D108

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
C312 C350 D809 C345 D213	D514 D853

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B302 C164 D134 B304 D106 D307 B306 D114 D853 B404 D132	C132 C345 D108 C134 C350 D110 C212 D102 D213 C312 D104 D809

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT			CREDIT	
C312	C350	D809	D514	
C345	D213		D853	

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT			CREDIT		
B302	C164	D132	C132	D102	D213
B304	D106	D134	C134	D104	D809
B306	D114	D308	C212	D108	
B404	D116	D853	C312	D110	

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT			CREDIT	
B302	D106	D309	C134	D108
B304	D114	D853	C212	D110
B306	D116		C312	D213
B404	D132		D102	D308
	D134		D104	D809

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION ON INTERNAL-USE SOFTWARE

DEBIT	CREDIT
C312 D213 D809	D514 D853

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT	CREDIT
B302 C164 D132 B304 D106 D134 B306 D114 D853 B404 D116	C132 D104 C134 D108 C212 D110 D102 D809

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT	CREDIT
D809	D514 D853

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT	CREDIT
B302 C164 D132 B304 D106 D134 B306 D114 D853 B404 D116	C132 C345 D108 D809 C134 C350 D110 C212 D102 D213 C312 D104 D802

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT	CREDIT
C312 D213 C345 D802 C350 D809	D514 D853

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget (OMB). See the account definition.	

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT	CREDIT
B302 D106 D134 B304 D114 D853 B306 D116 B404 D132	C132 D104 C134 D108 C212 D110 D102 D809

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ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT		CREDIT			
A255	D110	A255**R**	B314	B344	D132
B110	D306	B302	B318	C316	D134
B120	F128	B304	B332	D106	D410
B308		B306	B334	D114	D616
D102		B310		D116	

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT	CREDIT
B110	B308

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT		
B110	B304	D114	D306
B308	B306	D116	
D102	B310	D132	
D110	D106	D134	

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT	CREDIT	
B112	B318	B322

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ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT	CREDIT
A180 A236 D811 A221 A271 A225 A274 A231 A283 A231a	A179 D855 A223 A270 A281

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT	CREDIT
A261 D142 D811	A259 D140 D855

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110 B308	B324 D406

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ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT	CREDIT
B105 D811	A150 D855 B324

ACCOUNT NUMBER AND TITLE: 2179 CONTRA LIABILITY FOR SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT	CREDIT
A150	B105

ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT	CREDIT
B104 D112 D811	A182 C126 B104**AP** C220 C103 C228 C104 D366 C117 D516 C118 D855

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2190 OTHER ACCRUED LIABILITIES

DEBIT	CREDIT
B110 B308 D102 D110	B318 D106 D402 B324 D114 D408 D116 D132 D134

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT	CREDIT
B110	D132 D402

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132 D402 D134

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

DEBIT	CREDIT
B110	D132 D404 D134

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST-EMPLOYMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110	D406

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406**R**	D406

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT	CREDIT
D406**R**	D406

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ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D406**R**	D406

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT	CREDIT
B326**R** D811	B326 D855

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT	CREDIT
B326**R** D811	B324 D855 B326

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ACCOUNT NUMBER AND TITLE: 2310 ADVANCES FROM OTHERS

DEBIT	CREDIT
A306 D811 A308 F110 B142	A303 C184 C182 D855

ACCOUNT NUMBER AND TITLE: 2320 DEFERRED CREDITS

DEBIT	CREDIT
C118 C336 D350 C218 D346 C219	B338 B402 B340 C114 C116

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR DEPOSIT FUNDS, CLEARING ACCOUNTS, AND UNDEPOSITED COLLECTIONS

DEBIT	CREDIT
C144**R** D304 C170	C108 C152 C144 C168

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B120 D811 B121	A156 D855

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ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 D811 B121	A156 D855

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
	B123 B127 B125

ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
B127	

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ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
	B125

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122	D114 D116

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ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 D406 D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT	CREDIT
D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT	CREDIT
D811	B324 D855

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT	CREDIT
B330**R** D811	B330 D855

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ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B330**R** D811	B324 D855 B330

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT	CREDIT
B114 D811	D218 D855

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B119 D811 B328**R**	A143 D855 B328

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 D811	B346 D855

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ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED TO UNDISBURSED LOANS

DEBIT	CREDIT
C126**R** D811	C208 D855

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

DEBIT	CREDIT
B316 D811	D855 F130

ACCOUNT NUMBER AND TITLE: 2970 RESOURCES PAYABLE TO TREASURY

DEBIT	CREDIT
B136 D811	A143 D855

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT	CREDIT
D214 D216 F124	C142 C202 C226

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

DEBIT			CREDIT		
B110	C168	D804	A130	B324	D114
B308	C174	D811	A131	C150	D116
	D342		A132	C166	D350
			A134	D112	D855
			A136		

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT			CREDIT	
B344	D226	D811	B324	D855

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT	CREDIT
F233	F233

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT			CREDIT		
A105	F108	F233	A104	A155	F107
			A110	A170	F108**R**

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT	CREDIT
F233	A215 A240 A257 A228 A246 A262 A232 A249

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT	CREDIT
A214 A248 A216 A251 A226 A254 A230 A256 A241	A231 F233

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT	CREDIT
A106 A169 F233 A112 F106 A132 F120 A136 F122	F233

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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT			CREDIT
A146**AP**	B306**AP**	D126**AP**	C132**R**
A267**AP**	B314**AP**	D132**AP**	C134**R**
B102**AP**	B322**AP**	D402**AP**	C136**R**
B105**AP**	B332**AP**	D404**AP**	C137**R**
B106**AP**	B334**AP**	D406**AP**	C138**R**
B107**AP**	B344**AP**	D408**AP**	C212**R**
B109**AP**	B346**AP**	D410**AP**	D139**R**
B118**AP**	B404**AP**	D616**AP**	D102**R**
B122**AP**	C206**AP**	F233	D104**R**
B130**AP**	D106**AP**		D108**R**
B134	D114**AP**		D110**R**
B302**AP**	D116**AP**		D134**R**
B304**AP**			F128
			F233

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - RESTATED

DEBIT		CREDIT	
D102**AP**	D110**AP**	D106**R**	F233
D104**AP**	D704	D114**R**	
D108**AP**	F233	D116**R**	

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

DEBIT		CREDIT	
D102**AP**	D110**AP**	D106**R**	F233
D104**AP**	D702	D114**R**	
D108**AP**	F233	D116**R**	

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ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT	CREDIT
F228 F231	F228 F230

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
A176	A168 F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT	CREDIT
A172 A178**R** F114	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

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ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
B119 F114 B120 B136	A142 A143 F118

ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT				
A140 F116	C109 C116 C117 C130	C132 C136 C148	C152 C154 C314	C316 C318 C328 C329	C342 C348 D108 F112

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ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT		CREDIT			
A140	C322	C101	C132	C214	C348
C304	F116	C103	C136	C302	C350
C308		C104	C208	C306	D108
		C106	C210	C320	F112
		C109			
		C124			

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

DEBIT	CREDIT
A285 F260	A284 F260**R**

ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

DEBIT	CREDIT
A285 F261	A284 F261**R**

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ACCOUNT NUMBER AND TITLE: 4083 TRANSERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

DEBIT	CREDIT
A285 F262	A284 F262**R**

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT	CREDIT
A104 F108**R**	F108 F204

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DEBIT				CREDIT	
A184	A264	C190	C336	B124**AP**	C304
A186	C114	C302	F140	B126	C308
A188	C124	C306		B126**AP**	F140**R**
A196	C172	C324		B128**AP**	F204
	C176	C326		B129	

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ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT	CREDIT
A104 F108**R**	F108 F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT	CREDIT
A104 A155 F108**R**	A105 F108 A125 F204

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ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

DEBIT	CREDIT
A102 C304 C308 F116	A104 C306 A186 F112 C124 C302

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION

DEBIT	CREDIT
A269	F249

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ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION

DEBIT	CREDIT
F250	A271

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

DEBIT	CREDIT
A182	F204

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE

DEBIT	CREDIT
A173 A268 F260**R**	A175 F260 A269 A272

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ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - PAYABLE

DEBIT	CREDIT
A271 A274	A270

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-IN

DEBIT	CREDIT
A272 A276	F204

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - TRANSFERS-OUT

DEBIT	CREDIT
F204	A274 A278

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ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F204	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR AUTHORITY REALIZED

DEBIT	CREDIT
A166 F112 A168	F206

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT AUTHORITY

DEBIT	CREDIT
A187 F206	A303

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
F206	A172 F113 A174

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ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F206	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F206	A170 A175 A171 A187

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY

DEBIT	CREDIT
A177 A180	A179 A181

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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: 4140 SUBSTITUTION OF BORROWING AUTHORITY

DEBIT	CREDIT
F208	A155 A159

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F208

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ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
F208	A148 F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

DEBIT	CREDIT
F208	D138

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

DEBIT	CREDIT
F208	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F204	B120 B121

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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

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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

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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 A248a F104	A244 F112 A246 A246a A280 F104**R**

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTMENT BALANCES

DEBIT	CREDIT
A204	A217 F112

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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT
A217 F261**R** A221 A225	A218 F261 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: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

DEBIT	CREDIT
A218 F248	A221 F247

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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A181 A249 F204 A246 A250 A246a A282	A180 A251 F204 A248 A252 A248a A283

ACCOUNT NUMBER AND TITLE: 4171 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

DEBIT	CREDIT
A280 F262**R**	A282 F262

ACCOUNT NUMBER AND TITLE: 4172 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A283	A281

ACCOUNT NUMBER AND TITLE: 4173 NON-ALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

DEBIT	CREDIT
A282 F204	A283 F204

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ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NON-INVESTED ACCOUNTS

DEBIT	CREDIT
A181 A232 A231 A232a A231a F204	A180 A230 A214 A230a A214a F204

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

DEBIT	CREDIT
A228 A231a A236 A228a A232 F204 A231 A232a	A214 A226a A234 A214a A230 F204 A226 A230a

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

DEBIT	CREDIT
A242 F104 A248 A248a	A244 F104**R** A246 A246a

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ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

DEBIT	CREDIT
A246 A250 A246a F204 A249	A248 A252 A248a F204 A251

ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSIONS OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

DEBIT	CREDIT
A240 F204 A240a	A241 F204 A241a

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS – UNEXPIRED TO EXPIRED

DEBIT	CREDIT
A215 F204 A215a	A216 F204 A216a

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ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

DEBIT			CREDIT		
A255**R**	A284	F204	A253	A285	F204
A257	A286		A254	A287	
A262	A289		A255	A288	
A263	A290		A256	A291	

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A238	F256	A237	F256**R**

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT
F204	B316 F204 F214

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ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A302 A308 F116	A304 C182 A305 F112 C351

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS

DEBIT	CREDIT
A114 F116	A258 F112

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ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT	CREDIT
A303 C101 A304 F263**R**	A310 C222 F263 C103 F109 C184

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT	CREDIT
A303 C184 C182 F264**R**	A306 F110 A308 F264

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT	CREDIT
A258 D144 F256**R** F265**R**	A260 D144**R** F256 F265

ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

DEBIT	CREDIT
A287 F263	A286 F263**R**

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ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

DEBIT	CREDIT
A291 F264	A290 F264**R**

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANFERS - RECEIVABLE - TRANSFERRED

DEBIT	CREDIT
A285 F265	A284 F265**R**

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

DEBIT	CREDIT
A285 F266	A284 F266**R**

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

DEBIT	CREDIT
A285 F267	A284 F267**R**

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ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

DEBIT	CREDIT
A310 C222 F266**R**	C186 F144 F266

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT	CREDIT
A306 C186	F204

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

DEBIT	CREDIT
A260	F204

ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF "GOVERNMENT-TYPE" FEES

DEBIT	CREDIT
C109	C110 F204

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ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C116 C117	C110 F204

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

DEBIT	CREDIT
C109	F204

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

DEBIT	CREDIT
C109 C154	F204

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F204

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ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C316 C329 C314 C318	F204

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C182 C334 C148 C328 C342 C152 C330 C348 C158 C332	A306 C110 F204

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENT - TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C152 C148	B118 F204 C110

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT	CREDIT
C103 C106 C104 C126	F204

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT	CREDIT
C109 C306 C124 C320 C140 C302	B124**AP** C304 B126 C308 B126**AP** C322 B128**AP** F204 B129

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

DEBIT	CREDIT
	F204

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

DEBIT	CREDIT
C109	F204

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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT	CREDIT
C109 C348 C140	C110 F204

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

DEBIT	CREDIT
C214	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT	CREDIT
C210	

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ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C214 C350 C351 F267**R**	C140 C348 F267

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138 F116	D110 F112 D134

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

DEBIT	CREDIT
D140 F227 D144**R**	D142 F227 D144

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ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
B316	F120 F128**AP** F122

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F246 F247 F249	A135 A218 A269

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F246 F250 F248

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ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

DEBIT	CREDIT
F204	A189

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF APROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	A189

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

DEBIT	CREDIT
F107 F204	F106 F204

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F204 F206 F208	A131 A134 A132 A136 A133 A185**AP**

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ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204 F206 F208	A112 A134 A131 A136 A132 A185**AP** A133

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT	CREDIT
A190 A278 C304 F140**R** A270 B126 C308	A108 C114 C306 C326 A188 C124 C324 F140 A196 C302 F245

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT	CREDIT
A128**R** B129 B124**AP** F126 B126**AP** B128**AP**	A128

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ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F215 F242 F132 F227	A127 F245 F227

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
B126 F215 F134 F244	A129

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
F245	A139

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ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT		CREDIT
A136	F210	A137
A137**R**	F212	

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT	CREDIT
A126**R**	A126
F210	
F212	

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT				
A105	A140**AP**	B118	F104**R**	A102	A166	A219	C132	D108
A106	A142	B121	F106	A104	A176	A238	C136	D110
A116	A143	B124**AP**	F108	A108	A178**R**	A240	C158	D134
A118	A148	B126	F112	A110	A182	A240a	C172	D136
A125	A160	B126**AP**	F113	A114	A184	A242	C176	D138
A126	A164	B128**AP**	F118	A126**R**	A186	A249	C190	F104
A127	A174	B129	F122	A128**R**	A190	A250	C302	F107
A128	A178	C304	F212	A137**R**	A192	A258	C306	F108**R**
A129	A185**AP**	C308	F227	A138	A194	A264	C324	F114
A131	A189	D136		A140	A196	A268	C326	F116
A132	A218	D138		A152	A204	A276	C328	F126
A133	A225			A162	A215	A302	C330	F130**AP**
A134	A244				A215a	C106	C332	F210
A135	A251				A217	C114	C334	F227
A137	A252					C124	C336	
A139	A269					C130		

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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A106	B107	B126**AP**	F106	A116	C106**AP**	C154**AP**	C316**AP**
A120	B124**AP**	B128**AP**	F108	A122	C109**AP**	C182**AP**	C318**AP**
A179	B126	B129	F112	A177	C114**AP**	C208**AP**	C320**AP**
A214		C138	F113	A186**AP**	C116**AP**	C210**AP**	C328**AP**
A214a		C106	F122	A231	C124	C214**AP**	C342**AP**
A216		C304	F210	A231a	C124**AP**	C302	C351**AP**
A216a		C304**R**	F212	A232	C130**AP**	C302**AP**	D108**AP**
A230		C308		A232a	C132**AP**	C305**AP**	D110**AP**
A230a		C308**R**		A304**AP**	C136**AP**	C306	D134**AP**
A259		C322		B126**AP**	C148**AP**	C306**AP**	F107
A266		C322**R**			C152**AP**	C314**AP**	F108**R**
A267							
A308**R**							

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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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

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ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT			CREDIT
A122	C152**AP**	C328**AP**	A118
A186**AP**	C154**AP**	C342**AP**	A140**AP**
A304**AP**	C182**AP**	C351**AP**	A308**R**
B126**AP**	C208**AP**	D108**AP**	C304**R**
C106**AP**	C210**AP**	D110**AP**	C308**R**
C109**AP**	C214**AP**	D134**AP**	C322**R**
C114**AP**	C302**AP**	F112	
C116**AP**	C305**AP**		
C124**AP**	C306**AP**		
C130**AP**	C314**AP**		
C132**AP**	C316**AP**		
C136**AP**	C318**AP**		
C148**AP**	C320**AP**		

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A106	B108	C304**R**	F109	A120	C114**AP**	C208**AP**	D110**AP**
A135	B109	C308**R**	F110	A122	C116**AP**	C210**AP**	D302**R**
A148	B114	C322**R**	F113	A186**AP**	C124**AP**	C214**AP**	F134**AP**
A150	B116	D116	F122	A304**AP**	C130**AP**	C302**AP**	F107
A154**AP**	B122	D302	F210	B126**AP**	C132**AP**	C305**AP**	F108**R**
A168**AP**	B138	D402	F212	B202**R**	C134	C306**AP**	F111
A189	B202	D404		B204**R**	C136**AP**	C314**AP**	
A216	B204	D406		B208	C137	C316**AP**	
A216a	B206	D408		B304	C138	C318**AP**	
A259	B210	D410		C106	C139	C320**AP**	
A266	B306	D616		C106**AP**	C148**AP**	C328**AP**	
A267	B314	F106		C109**AP**	C152**AP**	C342**AP**	
A308**R**	B322	F108		C112	C154**AP**	C351**AP**	
B102	B332				C182**AP**	D108**AP**	
B104	B334						
B106	B344						
B107	C204						

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT				
A106	A218	B203	D408	A102	A192	B202**R**	C138	C314**AP**
A119	A223	B204	D410	A104	A194	B204**R**	C139	C316**AP**
A127	A225	B206	D616	A108	A196	B209	C148**AP**	C318**AP**
A128	A230	B211	F106	A110	A217	B304	C152**AP**	C320**AP**
A129	A230a	B306	F108	A114	A219	C106**AP**	C154**AP**	C324
A132	A251	B314	F109	A123	A231	C109**AP**	C158	C326
A133	A252	B322	F110	A128**R**	A231a	C112	C172	C328**AP**
A134	A259	B334	F113	A131	A232	C114	C176	C342
A135	A266	C304	F122	A137**R**	A232a	C114**AP**	C182**AP**	C342**AP**
A136	A267	C304**R**	F212	A152	A238	C116**AP**	C190	C351**AP**
A137	A269	C308		A162	A240	C124	C208**AP**	D108**AP**
A139	A270	C308**R**		A166	A240a	C124**AP**	C210**AP**	D110**AP**
A140**AP**	A278	C322**R**		A176	A249	C130**AP**	C214**AP**	D134**AP**
A148	A281	D116		A177	A250	C132	C302	F107
A154**AP**	A308**R**	D402		A178**R**	A258	C132**AP**	C302**AP**	F108**R**
A160	B102	D404		A186	A264	C134	C305**AP**	F111
A164	B103	D406		A186**AP**	A268	C136	C306	F211
A168**AP**	B107			A190	A276	C136**AP**	C306**AP**	
A174	B121				A302			
A178	B124**AP**				A304**AP**			
A179	B126				B126**AP**			
A185**AP**	B126**AP**							
A189	B128**AP**							
A214	B129							
A214a	B138							
A216								

ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

DEBIT		CREDIT	
F210	F212	A138	A140

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ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A241	D118	F120	A215	A236	C136	D132
A226	A241a	D122	F128**AP**	A215a	A249	D102	F128
A226a	A251	D126		A228	C130	D104	F212
A234	D106	F144		A228a	C132	D120	
A237	D114						

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT		CREDIT
A123	C114**AP**	A119
F112		

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT			CREDIT
A154**AP**	B210	F212	B202
A168**AP**	D302**R**		B204**R**
B202**R**	F113		D302
B204	F210		
B206			
B208			

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ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT	CREDIT
B204 F113 B206 F211 B209 F212 B211	B203

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
A146 B304 D132 B104 B306 D134 B105 B344 D402 B107 B346 D404 B130 C206 D406 B204**R** C224 D408 B206 D114 F111 B302 D116 F226	A150 F226 A154**AP** A168**AP** B204 B208 B209 B210 B211

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
B404 F222 C112	B206 F222

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ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A253 F226 A254	A262 F226 A263

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED - PREPAID/ADVANCED

DEBIT	CREDIT
A256 F222 A288	A257 F222 A289

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
A308 D132 D136 D120 D134 D138	F226

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ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F222

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F226	D114 D118 D116

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ ADVANCED

DEBIT	CREDIT
F222	D122

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ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT			
A261	A259	B332	D132	D616
B110	B302	B334	D132	F218
B112	B304	B344	D402	
F218	B306	B346	D404	
	B314	C316	D406	
	B322	D114	D408	
		D116	D410	

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT		
C134	A146	B106	B130
C137	A261	B107	B138
C138	A266	B108	B404
C139	A267	B109	C204
F214	B102	B110	C206
F216	B103	B112	C224
	B104	B114	F216
	B105	B116	
		B122	

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT
The Bureau of the Public Debt only may use this account.	

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ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A255 F218	A255**R** F218

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 D142 D110 F128	F218

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C132 D104 C136 D108	F216

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ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F218	D106 D140

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F216	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT
F228	A305 C218 C348 A306 C219 C350 A310 C222 C351 C109 C342 C345

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D202	F228

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ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT	CREDIT			
F144 F228	A186 A188 A305 A306	A310 C109 C188	C190 C217 C218 C219	C351

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT	CREDIT			
F228	A186 A188 C109 C142	C154 C188 C214	C216 C217 C226 C228	D512

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ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT	CREDIT			
C322 D510**R** F228	A186 A188 C109 C142	C154 C188 C215 C216	C217 C226 C320 C326	D510

ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/ UNINVESTED FUNDS

DEBIT	CREDIT		
F228	A186 A188 C109 C142	C154 C188 C214 C216	C217 C226

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT	CREDIT
D202 D216	F228

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ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE

DEBIT	CREDIT
F228	A186 C188 C217 A188 C202 C226 C109 C214 C142 C216

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ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES, FINES, AND ADMINISTRATIVE FEES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
F228	A186 C190 C216 C109 C214 C217

ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
F228	C109 C217 C216 C218

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ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT	CREDIT
F228	A186 C158 C202 A188 C192

ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
F228	C102 C164

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ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT		CREDIT		
C132**R**	F128	A146**AP**	B304**AP**	D114**AP**
C134**R**	F228	A267**AP**	B306**AP**	D116**AP**
C136**R**		B102**AP**	B314**AP**	D126**AP**
C137**R**		B105**AP**	B322**AP**	D132**AP**
C138**R**		B106**AP**	B332**AP**	D402**AP**
C139**R**		B107**AP**	B334**AP**	D404**AP**
C212**R**		B109**AP**	B344**AP**	D406**AP**
D102**R**		B118**AP**	B346**AP**	D408**AP**
D104**R**		B122**AP**	B404**AP**	D410**AP**
D108**R**		B130**AP**	C206**AP**	D616**AP**
D110**R**		B134	D106**AP**	
D134**R**		B302**AP**		

ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - RESTATED

DEBIT		CREDIT		
D106**R**	D116**R**	D102**AP**	D108**AP**	D704
D114**R**	F228	D104**AP**	D110**AP**	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

DEBIT	CREDIT
D106**R** D116**R** D114**R** F228	D102**AP** D108**AP** D702 D104**AP** D110**AP**

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
D855 F228	A289 D852 D854 D853

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT	CREDIT
A288 D808 D810 D112 D809	D811 F228

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F228	A133**AP** A189**AP** A184 A185

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT	CREDIT
A133 A185**AP** A183 A189	F228

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES TRANSFERS-IN

DEBIT	CREDIT
A237 D144**R** F228	A238 A264 A258 D144

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT	CREDIT
A218 A269 A285 A287 F228	A171 A228a A250 A173 A232a A263 A177 A236 A268 A215a A240a A276 A217 A246a A280 A219

ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT	CREDIT
A259 A267 A266 D140	D142 F228

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT	CREDIT
A134 A223 A234 A270 A143 A225 A241a A278 A179 A226a A248a A281 A214a A230a A252 B136 A216a A253	A218**AP** A286 A221 F228 A231a A271 A284

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Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F228	D602

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F228	A182 F228 C222

ACCOUNT NUMBER AND TITLE: 5799 ADJUSTMENT OF APPROPRIATIONS USED

DEBIT	CREDIT
	F228

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

DEBIT	CREDIT
F228	A186 C143 A188 C217 C142

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL ADJUSTMENT

DEBIT	CREDIT
C143 F228	C202

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT			
F228	A186	C172	C214	C330
	A188	C174	C216	C336
	C109	C188	C217	D342
	C142	C202	C218	D346

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C202 C226	C143 F228 D216

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/ PROGRAM COSTS

DEBIT					CREDIT		
A146	B138	C102	D132	D616	C132	D108	D618
A267	B302	D106	D134	D620	C134	D110	F128
B102	B304	D114	D307	D622	C136	D502	F228
B104	B306	D116	D322	D806	C138	D504	
B105	B314	D126	D402		C139	D506	
B106	B344		D404		D102	D508	
B107	B404		D408		D104		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT
F228	D214

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F228	D112

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B322	F228

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B322	F228

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B322 D516 B318 D112	F228

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B404 D404 D406	F228

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C330 D326 D506 D106 D354 D612 D114 D402 D116 D502	C132 D104 F228 C134 D354**R** C212 D504 D102 D508

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
D502 D508 D504 F228 D506	D309 D604

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F228	D309

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

DEBIT	CREDIT
D514	D502 D604 D504 F228 D506 D508

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D204 D214	F228

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
D602	F228

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

DEBIT	CREDIT
C136 D319 C137 D354 C138 D606 C139 D614 D311 F228	C212 D319**R** D128 D354**R** D318 D366 F228

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT	CREDIT
B324 F130 B328	B316 D410**R** B328**R** F228 B344

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY - UNOBLIGATED

DEBIT	CREDIT
B326	B326**R** F228

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT			CREDIT	
B102	B404	D134	C132	D108
B302	D106	D402	C134	D110
B304	D114		C212	F228
B306	D116		D102	
B344	D132		D104	

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT	CREDIT		
F230	C161	C332	C350
	C312	C345	D850
	C328	C348	
	C329		

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT	
F230	C302	C324
	C306	C326
	C320	
	C322	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
F230	

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT
F140**R** F230	F136 F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT
F230	D356 D360 D364

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

DEBIT	CREDIT
C161 C334 D213 C312 C345 D802 C328 C348 D850 C329 C350	F231

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT
C304 C324 C308 C326 C320 C322	F231

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT
	F231

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT	CREDIT
F138 F140	F140**R** F231

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT	CREDIT
A182 D316 D355 B108 D330 D358 B328 D336 D362 C194 D352	B328**R** C137 F231

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT	CREDIT
D338 F230	F231

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS - NOT RESTATED

DEBIT	CREDIT
D106 F230 D114 D116	D102 D110 D104 F231 D108

ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS - RESTATED

DEBIT	CREDIT
D106 D321 D114 D324 D116 F230	D102 D110 D104 F231 D108

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME - DIVIDEND

DEBIT	CREDIT
	F231

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B330 F230	B330**R** F231

U.S. Government Standard General Ledger
Account Transaction Postings

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

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

DEBIT	CREDIT
F234	E106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

DEBIT	CREDIT
F240	F236

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

DEBIT	CREDIT
E108	E110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F238	E108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
E110	F239

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F239	F238

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF CAPITALIZED ASSETS

DEBIT	CREDIT		
C132**R**	B302**AP**	C134**AP**	D110**AP**
C138**R**	B304**AP**	C136**AP**	D114**AP**
C212**R**	B306**AP**	D102**AP**	D116**AP**
F255	B334**AP**	D104**AP**	D132**AP**
	B346**AP**	D106**AP**	D134**AP**
	B404**AP**	D108**AP**	E202

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF CAPITALIZED ASSETS

DEBIT			CREDIT
B302**AP**	C132**AP**	D110**AP**	C134**R**
B304**AP**	C136**AP**	D114**AP**	C138**R**
B306**AP**	D102**AP**	D116**AP**	C212**R**
B334**AP**	D104**AP**	D132**AP**	F255
B346**AP**	D106**AP**	D134**AP**	
B404**AP**	D108**AP**	E202	

U.S. Government Standard General Ledger
USSGL Account Attributes

To meet external reporting requirements, agencies need data at a level below the 4-digit USSGL account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes. This section provides USSGL attribute tables for the FMS-administered FACTS I and FACTS II "trial-balance" reporting systems.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. For example, if there is a red chair and a blue chair in a room, then you only need one attribute to describe them: color. The valid domain values within the attribute "color" would be "red" or "blue." If you wanted the red chair, there would be no need to use additional adjectives such as weight, height, or size to describe it. This is because, in this example, color is enough to uniquely identify the chair. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement appear on the crosswalks.

Note: Some USSGL accounts do not have certain attributes in this document for reporting purposes, but do require these attributes for accounting purposes. An example is downward adjustments of prior-year obligations. For FACTS II reporting, USSGL accounts 4871, 4872, 4971, and 4972 do not need the reimbursable flag attribute with the domain values of direct and reimbursable. However, at yearend these accounts close to USSGL accounts 4801, 4802, 4901, and 4902 that do require the reimbursable flag attribute for FACTS II reporting. Therefore, an agency must similarly identify the adjustment accounts to close them properly.

The attributes in the FACTS I data table are used to prepare the *Financial Report of the United States Government* and do not include all of the attributes used to prepare agency financial statements required by OMB Circular No. A-136, Financial Reporting Requirements.

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Note: Refer to USSGL crosswalks in Section V for standard external reporting requirements by FASAB, OMB, and FMS. Missing page numbers are intentional.

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Attributes Used To Prepare the Financial Report of the United States Government (Financial Report)

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The FACTS I data table shows the USSGL account balances and the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

OMB Form and Content Agency Financial Reports

The FACTS I data table does not show all the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

Attribute Definition Report

This report provides definitions for the attributes associated with each proprietary USSGL account for FACTS I reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

FACTS I USSGL Accounts and Attributes

The USSGL account and related attribute tables show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS I reporting. The tables also show the related attributes agencies must provide for each USSGL account reported in FACTS I; these columns contain one of three values:

Space	This attribute is **not reported** in FACTS I for the USSGL account.
Y	The attribute domain value is required in FACTS I when this USSGL account is submitted. A list of the valid values for each attribute is on the last page of the attribute table.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Federal/non-Federal attribute domain values often appear with an "F" (Federal) in a shaded cell. Shaded attributes 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 may update the table periodically between USSGL TFM releases. For the latest information, access the Web site at **www.fms.treas.gov/factsi/index.html.**

FACTS I USSGL ACCOUNT ATTRIBUTE DEFINITIONS

PROPRIETARY ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characters	Reference	Supplied By
Budget Subfunction	Subfunctions used in the classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/N	OMB Treasury FMS	
Custodial/Noncustodial	Indicates whether the balance being reported is custodial in nature (S) or noncustodial in nature (A), and was reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.	S – Custodial A – Noncustodial	1/A	SFFAS #7 OMB	Agency
Debit/Credit	Indicates whether the amount reported is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	TFM	Agency
Exchange/Nonexchange	Indicates whether the revenue balance being reported is exchange revenue (X) or nonexchange revenue (T).	X – Exchange T – Nonexchange	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Federal/NonFederal	Indicates the type of entity involved in transactions with the reporting entity (that is, other Federal entities (F) or NonFederal entities such as private or local/State/tribal/foreign governments (N)).	F – Federal N – NonFederal	1/A	SFFAS #7 OMB TFM USSGL - Section V	Agency
Trading Partner	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Federal NonFederal attribute of “F.”	Treasury	2/N	OMB TFM USSGL - Section V	Agency

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions	D	Y	Y			
1325	Taxes Receivable	D	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivabl	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceabl	D	N				
1514	Operating Materials and Supplies Held For Repair	D	N				
1519	Operating Materials and Supplies -	C	N				
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory - Raw Materials	D	N				
1526	Inventory - Work-in-Process	D	N				
1527	Inventory - Finished Goods	D	N				
1529	Inventory - Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property - Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property - Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities - Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1599	Other Related Property - Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau o the Public Debt	D	F	Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable From Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related	C	Y	Y			
2310	Advances From Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing	D	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
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	C	N				
2920	Contingent Liabilities	C	N				
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations - Cumulative	C					
3101	Unexpended Appropriations - Appropriations Received	C					
3102	Unexpended Appropriations - Transfers-In	C	F	Y			
3103	Unexpended Appropriations - Transfers-Out	D	F	Y			
3106	Unexpended Appropriations - Adjustments	C					
3107	Unexpended Appropriations - Used	D					
3108	Unexpended Appropriations - Prior-Period Adjustments - Restated	D					
3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated	D					
3310	Cumulative Results of Operations	C					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue -	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	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		
5609	Contra Revenue for Donations - Financial Resources	D	N		T		
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5708	Expended Appropriations - Prior-Period Adjustments - Restated	C					
5709	Expended Appropriations - Prior-Period Adjustments - Not Restated	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources - Transfers-	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 Costs	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federa Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y	
7111	Gains on Disposition of Investments	C	Y	Y	Y		
7112	Gains on Disposition of Borrowings	C	F	Y	Y		
7180	Unrealized Gains	C	Y	Y	Y		

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Y		
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	N			Y	
7400	Prior-Period Adjustments - Not Restated	C	Y	Y			
7401	Prior-Period Adjustments - Restated	C	Y	Y			
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of Capitalized Assets	C	Y	Y			
8802	Purchases of Capitalized Assets	D	Y	Y			

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:			
1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.			
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains.			
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.			
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.			
5/ Attribute values/domains are listed below:			
Attribute	Domain		Domain Description
Budget Subfunction	nnn		3-digit budget functional classification subfunction
Custodial/Noncustodial	S		Custodial
	A		Noncustodial
Debit/Credit	C		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	T		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute

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Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceabl	D	N				
1514	Operating Materials and Supplies Held For Repair	D	N				
1519	Operating Materials and Supplies - Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory - Raw Materials	D	N				
1526	Inventory - Work-in-Process	D	N				
1527	Inventory - Finished Goods	D	N				
1529	Inventory - Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or	D	N				
1549	Forfeited Property - Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property - Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities - Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property - Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1618	Market Adjustment - Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable From Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			
2310	Advances From Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	N				
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations - Cumulative	C					
3101	Unexpended Appropriations - Appropriations Received	C					
3102	Unexpended Appropriations - Transfers-In	C	F	Y			
3103	Unexpended Appropriations - Transfers-	D	F	Y			
3106	Unexpended Appropriations - Adjustments	C					
3107	Unexpended Appropriations - Used	D					
3108	Unexpended Appropriations - Prior-Period Adjustments - Restated	D					
3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated	D					
3310	Cumulative Results of Operations	C					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue - Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue - Financial Resources	C	N		T		
5609	Contra Revenue for Donations - Financial Resources	D	N		T		
5610	Donated Revenue - Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations - Prior-Period Adjustments - Restated	C					
5709	Expended Appropriations - Prior-Period Adjustments - Not Restated	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources - Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources - Transfers-In	C	F	Y			
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
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 Costs	D	Y	Y		Y	
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
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	

Fiscal 2006 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances				
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y	
7111	Gains on Disposition of Investments	C	Y	Y	Y		
7112	Gains on Disposition of Borrowings	C	F	Y	Y		
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Y		
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	N			Y	
7400	Prior-Period Adjustments - Not Restated	C	Y	Y			
7401	Prior-Period Adjustments - Restated	C	Y	Y			
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of Capitalized Assets	C	Y	Y			
8802	Purchases of Capitalized Assets	D	Y	Y			

Fiscal 2005 USSGL Account Attributes Required for FACTS I Reporting - Easy Reference/1

ADDITIONAL INFORMATION:			
1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.			
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains.			
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.			
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.			
5/ Attribute values/domains are listed below:			
Attribute	Domain		Domain Description
Budget Subfunction	nnn		3-digit budget functional classification subfunction
Custodial/Noncustodial	S		Custodial
	A		Noncustodial
Debit/Credit	C		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	T		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute

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Attributes Used To Prepare Budgetary Reports

USSGL attributes are one component of a data model that describes how detailed data in agencies' financial systems (for example, USSGL account balances with related attributes captured at the transaction level) relate to external requirements. The data model also shows the relationships between the budget accounts published in the President's Budget and the Treasury appropriation/fund symbols collected in FACTS II, which are published in the Treasury Annual Report/Appendix. The data model includes:

- Entity Relationship Diagram;
- Entity Definition Report;
- Attribute Definition Report;
- FACTS II USSGL Account Attributes Table.

Entity Relationship Diagram

This diagram shows the relationship between entities or groups of data. It includes budget formulation accounts, Treasury appropriation/fund symbols, USSGL accounts and related attributes as well as financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report/Appendix, and (2) detailed data captured in agencies' financial systems and summaries of these data presented in OMB and Treasury publications.

Entity Definition Report

This report provides definitions and business rules for relationships between all entities.

Attribute Definition Report

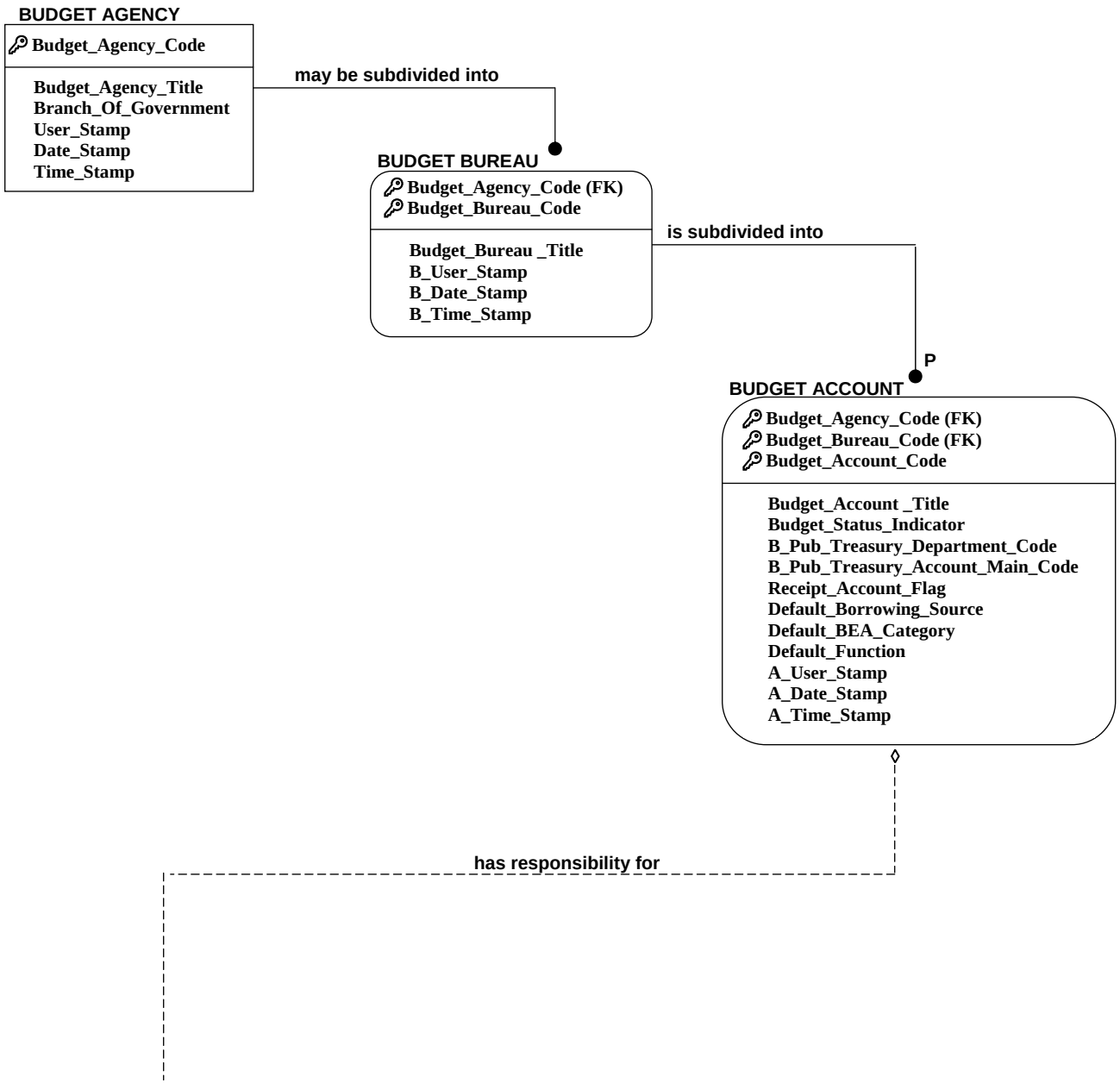
This report provides definitions and related information for all attributes associated with each entry. Agencies will report on those attributes described in the detailed financial information entity.

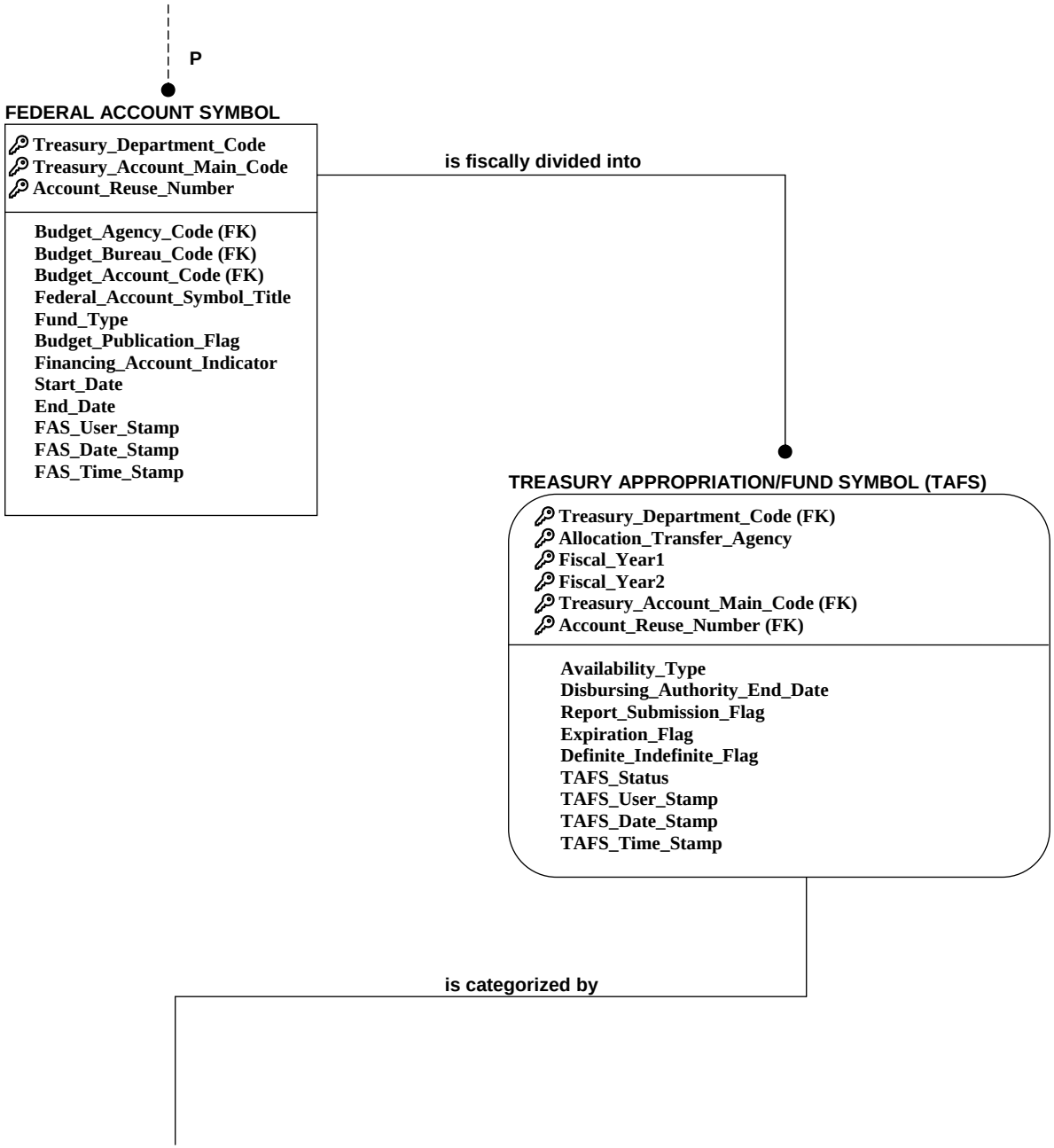
FACTS II USSGL Account Attribute Tables (Fiscal 2005 and 2006)

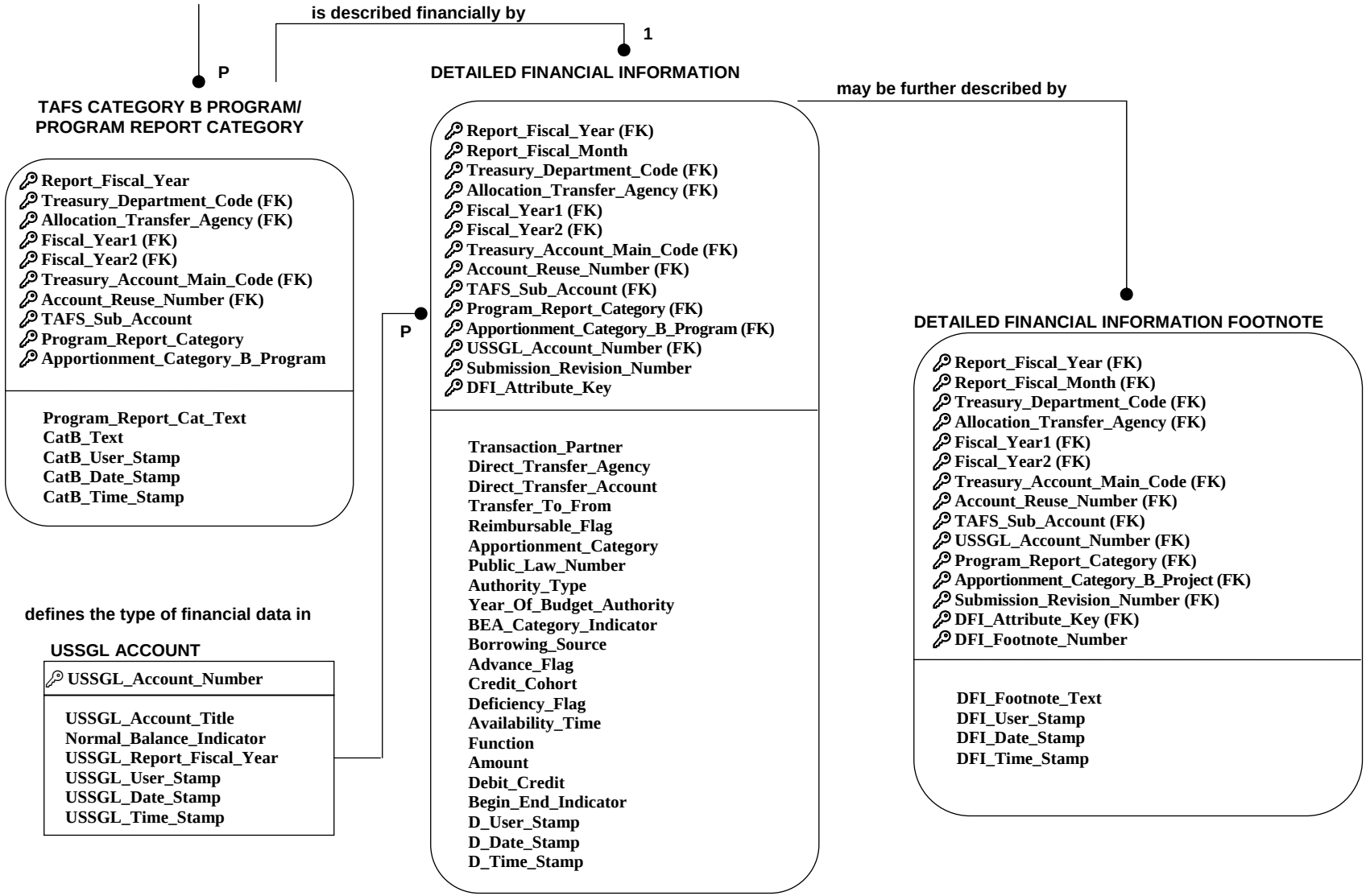
The FACTS II attribute tables for fiscal 2005 and 2006 show USSGL accounts, account titles, and normal balance indicators for USSGL accounts that agencies will use for FACTS II reporting. Also, the tables show related attributes agencies must provide for each USSGL account reported in FACTS II; these columns contain one of three values:

Space	This attribute is **not reported** in FACTS II for the USSGL account.
Y	Yes, report this attribute in FACTS II when this USSGL account is submitted. To determine valid domain values, refer to the Detailed Financial Information portion of the "FACTS II - Attribute Definition Report" in this section.
Other	In some cases, attributes are filled in with a value other than "Y" or space. For example, Begin_End often appears with an "E" (end balance) in a shaded cell. Shaded attributes show the only valid value that FACTS II will accept for a specific USSGL account.

For the latest information, access the FACTS II Web site at **www.fms.treas.gov/factsii/index.html.**


BUDGET AGENCY
Budget_Agency_Code
Budget_Agency_Title
Branch_Of_Government
User_Stamp
Date_Stamp
Time_Stamp
may be subdivided into
BUDGET BUREAU
Budget_Agency_Code (FK)
Budget_Bureau_Code
Budget_Bureau _Title
B_User_Stamp
B_Date_Stamp
B_Time_Stamp
is subdivided into
P
BUDGET ACCOUNT
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code
Budget_Account _Title
Budget_Status_Indicator
B_Pub_Treasury_Department_Code
B_Pub_Treasury_Account_Main_Code
Receipt_Account_Flag
Default_Borrowing_Source
Default_BEA_Category
Default_Function
A_User_Stamp
A_Date_Stamp
A_Time_Stamp
has responsibility for


P
FEDERAL ACCOUNT SYMBOL
Treasury_Department_Code
Treasury_Account_Main_Code
Account_Reuse_Number
Budget_Agency_Code (FK)
Budget_Bureau_Code (FK)
Budget_Account_Code (FK)
Federal_Account_Symbol_Title
Fund_Type
Budget_Publication_Flag
Financing_Account_Indicator
Start_Date
End_Date
FAS_User_Stamp
FAS_Date_Stamp
FAS_Time_Stamp
is fiscally divided into
TREASURY APPROPRIATION/FUND SYMBOL (TAFS)
Treasury_Department_Code (FK)
Allocation_Transfer_Agency
Fiscal_Year1
Fiscal_Year2
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
Availability_Type
Disbursing_Authority_End_Date
Report_Submission_Flag
Expiration_Flag
Definite_Indefinite_Flag
TAFS_Status
TAFS_User_Stamp
TAFS_Date_Stamp
TAFS_Time_Stamp
is categorized by


is described financially by
1
P
DETAILED FINANCIAL INFORMATION
may be further described by
TAFS CATEGORY B PROGRAM/
PROGRAM REPORT CATEGORY
Report_Fiscal_Year
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account
Program_Report_Category
Apportionment_Category_B_Program
Program_Report_Cat_Text
CatB_Text
CatB_User_Stamp
CatB_Date_Stamp
CatB_Time_Stamp
P
Report_Fiscal_Year (FK)
Report_Fiscal_Month
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account (FK)
Program_Report_Category (FK)
Apportionment_Category_B_Program (FK)
USSGL_Account_Number (FK)
Submission_Revision_Number
DFI_Attribute_Key
Transaction_Partner
Direct_Transfer_Agency
Direct_Transfer_Account
Transfer_To_From
Reimbursable_Flag
Apportionment_Category
Public_Law_Number
Authority_Type
Year_Of_Budget_Authority
BEA_Category_Indicator
Borrowing_Source
Advance_Flag
Credit_Cohort
Deficiency_Flag
Availability_Time
Function
Amount
Debit_Credit
Begin_End_Indicator
D_User_Stamp
D_Date_Stamp
D_Time_Stamp
DETAILED FINANCIAL INFORMATION FOOTNOTE
Report_Fiscal_Year (FK)
Report_Fiscal_Month (FK)
Treasury_Department_Code (FK)
Allocation_Transfer_Agency (FK)
Fiscal_Year1 (FK)
Fiscal_Year2 (FK)
Treasury_Account_Main_Code (FK)
Account_Reuse_Number (FK)
TAFS_Sub_Account (FK)
USSGL_Account_Number (FK)
Program_Report_Category (FK)
Apportionment_Category_B_Project (FK)
Submission_Revision_Number (FK)
DFI_Attribute_Key (FK)
DFI_Footnote_Number
DFI_Footnote_Text
DFI_User_Stamp
DFI_Date_Stamp
DFI_Time_Stamp
defines the type of financial data in
USSGL ACCOUNT
USSGL_Account_Number
USSGL_Account_Title
Normal_Balance_Indicator
USSGL_Report_Fiscal_Year
USSGL_User_Stamp
USSGL_Date_Stamp
USSGL_Time_Stamp

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FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET AGENCY

Entity Definition: A Budget Agency is a department or establishment of the Federal Government.

Examples: The Department of Transportation (code=021) is a Budget Agency.

Synonyms: Department,
Independent Commissions and Boards

Entity Type: Independent

Business Rules:

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET BUREAU

Entity Definition: A Budget Bureau is an organizational unit within a Budget Agency and consists of one or more accounts for presentation in the President's Budget.

Examples: The Federal Aviation Administration (code=021-12) is a Budget Bureau within the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Agency,
Operating Division

Entity Type: Dependent

Business Rules:

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

A BUDGET AGENCY may be subdivided into many BUDGET BUREAUs.

A BUDGET BUREAU is associated with exactly one BUDGET AGENCY.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: BUDGET ACCOUNT

Entity Definition: A Budget Account is an administrative or functional subdivision of a Budget Bureau and sometimes a Budget Agency. Budget Accounts are the basic building blocks of budget formulation.

Examples: Operations is a Budget Account (code=021-12-1301) within the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: None

Entity Type: Dependent

Business Rules:

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

A BUDGET BUREAU is subdivided into at least one BUDGET ACCOUNT.

A BUDGET ACCOUNT is associated with exactly one BUDGET BUREAU.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: FEDERAL ACCOUNT SYMBOL

Entity Definition: A summary level of Treasury Appropriation/Fund Symbol that disregards the periods of availability to incur new obligations. The Federal Account Symbol establishes the link between Budget Accounts and Federal Appropriation Fund accounts that capture and report upon financial information.

Examples: Operations (code=69-1301) and Facilities, Engineering, and Development (code=69-1303) are Federal Account Symbols within Operations (code=021-12-1301) (a Budget Account) in the Federal Aviation Administration (code=021-12) (a Budget Bureau) in the Department of Transportation (code=021) (a Budget Agency).

Synonyms: Treasury Account Symbol,
Account Symbol

Entity Type: Independent

Business Rules:

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

A BUDGET ACCOUNT has responsibility for at least one FEDERAL ACCOUNT SYMBOL.

A FEDERAL ACCOUNT SYMBOL is associated with zero or one BUDGET ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: TREASURY APPROPRIATION FUND SYMBOL (TAFS)

Entity Definition: An administrative identifier that represents an act of Congress that permits Federal agencies to incur obligations and make payments out of Treasury for specified purposes. Each Treasury Appropriation/Fund Symbol provides the framework for establishing a set of balanced accounts on the books of the agency concerned. The Treasury Appropriation Fund Symbol describes key components of financial information, such as, the time when new obligations can be incurred, and the time when obligations can be liquidated.

Examples: Operations (code=69-1301) is a Federal Account Symbol that has been provided with appropriations of budget authority in each year between 1995 and 1999. The Treasury Appropriation Fund Symbols, which correspond to each of these years, are: 69-1995-1301, 69-1996-1301, 69-1997-1301, 69-1998-1301, and 69-1999-1301.

Synonyms: Account Symbol,
Treasury Account Symbol,
Fund Account,
Fund Symbol

Entity Type: Dependent

Business Rules:

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS APPORTIONMENT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

A FEDERAL ACCOUNT SYMBOL is fiscally divided into many TREASURY APPROPRIATION FUND SYMBOLS (TAFS).

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is associated with exactly one FEDERAL ACCOUNT SYMBOL.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Entity Definition: A TAFS Category B Program/Program Report Category is used to describe a distribution made by OMB of budgetary resources. OMB uses a Category B Program, which is subject to the Anti-Deficiency Act, to limit obligations. OMB uses a Program Report Category to require that agencies report their obligations for the program category. OMB sometimes uses a single Category B Program with two or more Program Report Categories.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

A TAFS PROGRAM REPORT CATEGORY is described financially by exactly one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A TREASURY APPROPRIATION FUND SYMBOL (TAFS) is categorized by at least one TAFS PROGRAM REPORT CATEGORY.

A TAFS PROGRAM REPORT CATEGORY is associated with exactly one TREASURY APPROPRIATION FUND SYMBOL (TAFS).

FACTS II - ENTITY DEFINITION REPORT

Entity Name: USSGL ACCOUNT

Entity Definition: A USSGL account subdivides a set of the financial information regarding TAFS that are posted in an agency's core financial system. Each USSGL account represents a summary balance of transactions posted to a uniform listing of USSGL accounts that support and standardize Federal agency accounting and preparation of standard external reports. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with USSGL attributes, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting.

Examples: Accounts payable and accounts receivable

Synonyms: None

Entity Type: Independent

Business Rules:

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION

Entity Definition: This is the most detailed financial information that agencies need to record in their core financial systems to meet the reporting requirements of the FMS 2108: Yearend Closing Statement (a primary source for the Treasury's Annual Report), the SF 133: Report on Budget Execution and Budgetary Resources, and much of the initial set of information that appears in the prior-year column of the Program and Financing (P&F) Schedule.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

A TAFS PROGRAM REPORT CATEGORY is described financially by many DETAILED FINANCIAL INFORMATIONs.

DETAILED FINANCIAL INFORMATION is associated with exactly one TAFS PROGRAM REPORT CATEGORY.

A USSGL ACCOUNT defines the type of financial data in at least one DETAILED FINANCIAL INFORMATION.

DETAILED FINANCIAL INFORMATION is associated with exactly one USSGL ACCOUNT.

FACTS II - ENTITY DEFINITION REPORT

Entity Name: DETAILED FINANCIAL INFORMATION FOOTNOTE

Entity Definition: A further description of Detailed Financial Information.

Examples: None

Synonyms: None

Entity Type: Dependent

Business Rules:

DETAILED FINANCIAL INFORMATION may be further described by many DETAILED FINANCIAL INFORMATION FOOTNOTEs.

A DETAILED FINANCIAL INFORMATION FOOTNOTE is associated with exactly one DETAILED FINANCIAL INFORMATION.

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FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET AGENCY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Agency_Title	The title of a department, agency, or establishment of the U.S. Government. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Branch_Of_Government	Distinguishes among branches of Government.	E - Executive Branch L - Legislative Branch J - Judicial Branch	1/A	SF 133, P&F	OMB
User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET BUREAU

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Bureau_Title	The title of an organizational unit within an agency. The title is assigned by OMB.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
B_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
B_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
B_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Budget_Account_Title	Title assigned by OMB to a budget account.	OMB Circular No. A-11	125/A	SF 133, P&F	OMB
Budget_Status_Indicator	Indicates whether the OMB account is included within the budget totals published in the President's Budget, based on the terms of the laws. Some presentations in the President's Budget distinguish on-budget totals from off-budget totals for budget authority, outlays, and receipts. (The Budget System and Concepts and Glossary, of the President's Budget)	ON - On budget OFF - Off budget FIN - Financing Account GSE - Government Sponsored Enterprise	3/A	SF 133, P&F	OMB
B_Pub_Treasury_Department_Code	The primary Treasury Department (Agency) Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	P&F	OMB
B_Pub_Treasury_Account_Main_Code	The primary Treasury Account Code printed for each OMB Account in the President's Budget.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500; OMB Circular No. A-11	4/A	P&F	OMB
Receipt_Account_Flag	Indicates whether Federal Account Symbol is a receipt account (or an expenditure account).	Y - Yes N - No	1/A	General Admin	OMB
Default_Borrowing_Source	Indicates whether borrowing source is Treasury, public, or both.	T - Treasury P - Public B - Both	1/A	FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

BUDGET ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Default_BEA_Category	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, discretionary.	D - Discretionary M - Mandatory	1/A	P&F	OMB
Default_Function	Classification of data according to major purpose served (for example, income, security, or national defense). Classifications are required by Congressional Budget Act of 1974.	OMB Circular No. A-11	3/A	P&F	OMB
A_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
A_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
A_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Budget_Agency_Code	A unique code for a department, agency, or establishment of the U.S. Government. The code is assigned by OMB.	OMB Circular No. A-11	3/A	SF 133, P&F	OMB
Budget_Bureau_Code	Used in conjunction with the Budget Agency Code, the Budget Bureau Code represents an organizational unit within an agency. The code is assigned by OMB.	OMB Circular No. A-11	2/A	SF 133, P&F	OMB
Budget_Account_Code	Used in conjunction with the Budget Agency Code and the Budget Bureau Code, the Budget Account Code uniquely represents a Budget Account, which is an administrative or functional subdivision of a Budget Agency and sometimes a Budget Bureau. Budget Accounts are the basic building blocks of budget formulation.	OMB Circular No. A-11	6/A	SF 133, P&F	OMB
Federal_Account_Symbol_Title	Title of Federal Account Symbol. The title is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	125/A	SF 133, FMS 2108, P&F	Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Fund_Type	A classification established in law that describes an OMB account's relationship to the Government, and the source of the receipts that the account is provided. The first digit (and sometimes second digit, as well) of the Treasury Account Main Code is also used to designate fund category (ITFM 2-1500).	1 - General Fund, 2 - Special Fund, 3 - Public Enterprise Fund, 4 - Intra-governmental Revolving or Management Fund, 7 - Trust (non-revolving) Fund, 8 - Trust Revolving Fund	2/A	SF 133, P&F	OMB
Budget_Publication_Flag	Indicates whether the Federal account symbol is printed in the President's Budget. Each budget formulation account published in the President's Budget may contain more than one Federal account symbol.	Y - Federal account symbol printed in President's Budget N - Federal account symbol not printed in President's Budget	1/A	P&F	OMB
Financing_Account_Indicator	Indicates whether the Federal account symbol is a Direct Loan Financing Account, a Guaranteed Loan Financing Account, or is not a financing account as defined by the Federal Credit Reform Act of 1990.	D - Direct G - Guaranteed N - Non-financing	1/A	SF 133, P&F	OMB
Start_Date	Date when Federal account symbol was established in Treasury's central accounting system. Information is maintained by Treasury.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
End_Date	Date when all TAFS corresponding to the Federal account symbol, have been canceled. In most cases, this attribute will be blank. An example is when an agency is terminated and all its associated TAFS have been canceled.	N/A	10/Date YYYY/MM/DD	General Admin	Treasury, Agency
FAS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

FEDERAL ACCOUNT SYMBOL

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
FAS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
FAS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
Availability_Type	Distinguishes between annual, multiyear, and no-year periods of obligational authority. Derived on fiscal year 1 and fiscal year 2.	A - Annual M - Multi-year X - No year	1/A	P&F	System
Disbursing_Authority_End_Date	The last fiscal year, in which a TAFS may disburse funds (that is expired accounts that are authorized by law to make disbursements beyond the normal 5-year period).	N/A	10/A	SF 133, FMS 2108	Treasury, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TREASURY APPROPRIATION/FUND SYMBOL (TAFS)

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Submission_Flag	Indicates whether or not the TAFS submits budget execution information to OMB and Treasury.	Y - Yes N - No	1/A	SF 133, FMS 2108, P&F	OMB, Treasury
Expiration_Flag	For annual, multiyear, and no-year TAFS, indicates whether the TAFS will expire on September 30 of the fiscal year. For example, in fiscal 2001, "Y" would indicate that the TAFS will expire on September 30, 2001. For no-year accounts, indicates the amount of canceled authority.	Y - Yes N - No	1/A	P&F	System
Definite_Indefinite_Flag	Indicates whether the amount of the budget authority is definite (specified amount or amount not to exceed the specified amount) or indefinite (determined by other factors).	D – Definite I – Indefinite	1/A	FMS 2108	System
TAFS_Status	Indicates the status of the TAFS: Unexpired means the TAFS may incur new obligations; Expired means that the TAFS may liquidate obligations or make adjustments, but may not incur new obligations. If canceled, the TAFS will have no more reportable activity.	U - Unexpired E - Expired	1/A	SF 133, FMS 2108	System
TAFS_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
TAFS_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
TAFS_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury
TAFS_Sub_Account	Normally, filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

TAFS CATEGORY B PROGRAM/PROGRAM REPORT CATEGORY

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Apportionment_Category_B_Program	The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
CatB_Text	The text description associated with the apportionment category B program.	N/A	25/A	SF 133	OMB, 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
Program_Report_Category	The code representing a program reporting category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Program_Report_Cat._Text	The text description associated with the program report category.	N/A	25/A	SF 133	OMB, Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

USSGL ACCOUNT

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
USSGL_Account_Number	A unique code that represents a United States Standard General Ledger (USSGL) account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I, Supplement No. 2	4/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Account_Title	Name of the USSGL account.	Treasury Financial Manual Vol. I, Supplement No. 2	125/A	SF 133, FMS 2108, P&F	USSGL Board
Normal_Balance_Indicator	Normal condition of the balance in an USSGL account (debit or credit).	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	USSGL Board
USSGL_Report_Fiscal_Year	Fiscal year when each USSGL account and normal balance indicator is valid.	4-digit year	4/A	N/A	USSGL Board
USSGL_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
USSGL_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
USSGL_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09, and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X - No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category_B_Program	The code representing the Category B program used on the apportionment. This code is only used to report Category B obligations. Each Category B program is subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
Program_Report_Category	The code representing a program report category that agencies use when reporting their obligations in their detailed financial information. Agencies may use this code when reporting either Category A or Category B obligations. Unlike the Apportionment_Category_B_ Program, this code is NOT subject to the Anti-Deficiency Act.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account, which 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	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes.	See non-key attributes.	See non-key attributes.	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Transaction_Partner	Indicates type of entity involved in transactions with the reporting entity (that is, other Federal entities (F), Non-Federal entities such as Private/Local/State/Tribal/Foreign governments (X), or exceptions for other non-Federal partners (E)).	F – Federal X – NonFederal E – NonFederal Exception	1/A	SF 133	Agency
Direct_Transfer_Agency	The Treasury Department Code of the other Federal entity involved in transactions with the reporting entity.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Agency
Direct_Transfer_Account	The Treasury Account Main Code of the other Federal entity involved in transactions with the reporting entity. Used in conjunction with Direct_Transfer_Agency.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	Agency
Transfer_To_From	Indicates whether the transfer is to or from another Treasury agency or account.	F – From T – To	1/A	SF 133, FMS 2108, P&F	System
Reimbursable_Flag	Indicates whether amounts for goods, services, and joint project support are financed by offsetting collections.	R – Reimbursable D – Direct	1/A	SF 133, P&F	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment. (OMB Circular No. A-11)	A – Category A B – Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Public_Law_Number	The number of a specific law enacted by the Congress and signed by the President. For example, the 554th Law of the 106th Congress would be Public Law 106-554. The specific Public Law number will determine where the USSGL account information is crosswalked. Use the most current Public Law number.	N/A	7/A	SF 133, FMS 2108	Agency
Authority_Type	Used to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority.	P – Appropriation D – Advance Appropriation B – Borrowing Authority C – Contract Authority R - Re-appropriation S – Spending Authority From Offsetting Collections	1/A	SF 133, FMS 2108, P&F	Agency
Year_Of_Budget_Authority	Identifies the fiscal year when a TAFS is provided with new no-year budget authority. Used only for no-year TAFS in order to distinguish outlays from new obligational authority vs. outlays from carried forward balances.	NEW-Outlays from new budget authority BAL-Outlays from balances brought forward	3/A	P&F	Agency
BEA_Category_Indicator	Indicates whether the Budget Enforcement Act (BEA) category is mandatory, or discretionary.	D – Discretionary M – Mandatory	1/A	P&F	Agency
Borrowing_Source	Indicates whether borrowing took place from Treasury or public.	T – Treasury P – Public F-Federal Financing Bank	1/A	FMS 2108, P&F	Agency
Advance_Flag	Indicates that a portion of the appropriation was advanced from a future year, or was made available in a prior year.	P – Advanced in Prior Year F – Advanced from Future Year X – Not Applicable	1/A	SF 133, P&F	Agency

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Credit_Cohort	Fiscal year when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years.	4-digit year	4/A	SF 133	Agency
Deficiency_Flag	Indicates that an appropriation is deficient and requires an appropriation or offsetting collections to liquidate unpaid obligations.	D – Deficient X – Not Deficient	1/A	P&F	System
Availability_Time	Indicates whether a budgetary resource is available for new obligations in the current period, or in a subsequent period within the current fiscal year or after being reapportioned in a future fiscal year.	A – Available in current period S – Available in subsequent period	1/A	SF 133, P&F	Agency
Function	Classification of data according to major purpose served (national defense or non-national defense) used for G-R-H sequestration. Classifications are required by Congressional Budget Act of 1974.	DEF – National defense NND – Non-National defense	3/A	P&F	Agency
Amount	The balance of USSGL account in combination with any related attributes.	Amount	17,2	SF 133, FMS 2108, P&F	Agency
Debit_Credit	Indicates whether the amount is debited or credited to the USSGL account.	D – Debit C – Credit	1/A	SF 133, FMS 2108, P&F	Agency
Begin_End_Indicator	Indicates whether the balance of an USSGL account/attribute combination is at the start of the fiscal year or at the end of a period.	B – Beginning Balance E – Ending Balance	1/A	SF 133, FMS 2108, P&F	Agency
D_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
D_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/DD	N/A	System
D_Time_Stamp	Time when the record was last updated.	N/A	8/Time HH:MM:SS	N/A	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
Report_Fiscal_Year	Fiscal year covered by report.	4-digit year	4/A	SF 133, FMS 2108, P&F	Agency
Report_Fiscal_Month	Month at end of period covered by report. For example, October is 01, December is 03, March is 06, June is 09 and September is 12.	2-digit month	2/A	SF 133, FMS 2108, P&F	Agency
Treasury_Department_Code	Used in conjunction with the Treasury Account Main Code, the Treasury Department Code represents the department, agency, or establishment of the U.S. Government that is responsible for the Federal account symbol. The Treasury Department Code is assigned by the Department of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury
Allocation_Transfer_Agency	Indicates the Treasury Department Code of the agency receiving funds through an allocation transfer.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	2/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year1	For multiyear funds only. The first year of fund availability under law that a TAFS may incur obligations. Blank indicates annual or no-year funds.	Blank 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Fiscal_Year2	For annual and multiyear funds, the last year of funds availability under law that a TAFS may incur new obligations. For no-year Treasury appropriation/fund symbols, "X" indicates that funds are available until the purposes for which the funds were made available are accomplished.	X – No year M - M account 4-digit year	4/A	SF 133, FMS 2108, P&F	Treasury, Agency
Treasury_Account_Main_Code	Used in conjunction with Treasury Department Code, the Treasury Account Main Code identifies the specific purpose as described in one or more acts of Congress for which Federal agencies may incur obligations and make payments out of the Treasury.	Treasury Financial Manual Vol. I, Part 2, Chapter 1500	4/A	SF 133, FMS 2108, P&F	OMB, Treasury
Account_Reuse_Number	Indicates whether the same Treasury Department Code and Treasury Account Main Code combination have been previously used to identify a Federal account symbol used for different purposes.	N/A	2/A	SF 133, FMS 2108, P&F	OMB, Treasury

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
TAFS_Sub_Account	Normally filled with zero to indicate no subaccount. When used, indicates a Treasury defined subdivision of TAFS.	N/A	3/A	FMS 2108	Agency
Apportionment_Category	A distribution made by OMB of budgetary resources by calendar quarters (category A) or by other specified time periods, programs, activities, projects, objects or combinations thereof (category B). Indicates whether amounts are category A or B apportionment or not subject to apportionment (OMB Circular No. A-11).	A - Category A B - Category B C - Not subject to apportionment	1/A	SF 133, FMS 2108, P&F	Agency
Program_Report_Category	The category representing a programmatic reporting category that agencies use when reporting their obligations in their detailed financial information.	N/A	3/N	SF 133	OMB, Agency
USSGL_Account_Number	A unique code that represents a USSGL account. An USSGL account is used to record, classify, and report accounting events in a uniform manner Governmentwide. The USSGL account (1) provides control over all financial transactions and resource balances, (2) in combination with other data elements, satisfies basic financial and budget execution reporting requirements of OMB and Treasury, and (3) integrates proprietary and budgetary accounting. (GAO Glossary)	Treasury Financial Manual Vol. I Supplement No. 2	4/A	SF 133, FMS 2108, P&F	Agency
Submission_Revision_Number	An adjustment to previously submitted data. The submission revision number for an original submission has a value of 0.	Numeric	3/N	SF 133, FMS 2108, P&F	Agency
DFI_Attribute_Key	Combination of nearly all non-key attributes, with the exception of Debit_Credit, Amount, Expiration_Flag, TAFS_Status, User_Stamp, Date_Stamp, and Time_Stamp.	See non-key attributes	See non-key attributes	See non-key attributes	System

FACTS II - ATTRIBUTE DEFINITION REPORT

DETAILED FINANCIAL INFORMATION FOOTNOTE

Attribute Name	Attribute Definition	Domain	System Characteristics	Reference	Supplied By
DFI_Footnote_Number	A sequence number used to distinguish different footnotes that are associated with one or more pieces of detailed information.	N/A	Numeric/ Tiny int.	SF 133, FMS 2108	Agency
DFI_Footnote_Text	Footnote (or text explanation) associated with one or more pieces of detailed financial information.	N/A	5000/A	SF 133, FMS 2108	Agency
DFI_User_Stamp	Who last updated the record.	N/A	8/A	N/A	System
DFI_Date_Stamp	Date when the record was last updated.	N/A	10/Date YYYY/MM/ DD	N/A	System
DFI_Time_Stamp	Time when the record was updated.	N/A	8/Time HH:MM:SS	N/A	System

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Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
1010	Fund Balance With Treasury	D	Y	E															U/E			
1120	Imprest Funds	D	Y	E															U			
1130	Funds Held by the Public	D	Y	E															U/E			
1195	Other Monetary Assets	D	Y	E															U/E			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B															U			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E															U			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B															U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E						Y									U			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E															U			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B															U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E															U			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E															U			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E															U			
4032	Estimated Indefinite Contract Authority	D	Y	E					Y										U			
4034	Anticipated Adjustments to Contract Authority	C	Y	E															U			
4042	Estimated Indefinite Borrowing Authority	D	Y	E					Y										U			

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4044	Anticipated Reductions to Borrowing Authority	C	Y	E															U			
4047	Anticipated Transfers to the General Fund of the Treasury	C	Y	E															U			
4060	Anticipated Collections From Non-Federal Sources	D	Y	E															U			
4070	Anticipated Collections From Federal Sources	D	Y	E															U			
4081	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	Y	E	Y												Y		U/E			
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	Y	E	Y												Y		U/E			
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	Y	E	Y												Y		U			
4111	Debt Liquidation Appropriations	D	Y	E	Y				Y								Y		U			Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E					Y								Y		U			
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y				Y								Y		U			Y
4115	Loan Subsidy Appropriation	D	Y	E	Y				Y								Y		U			
4117	Loan Administrative Expense Appropriation	D	Y	E	Y				Y								Y		U			
4118	Reestimated Loan Subsidy Appropriation	D	Y	E					Y								Y		U			
4119	Other Appropriations Realized	D	Y	E	Y				Y					Y			Y		U			Y
4120	Appropriations Anticipated	D	Y	E					Y								Y		U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	B					Y										U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	E					Y										U			
4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	Y	E	Y				Y								Y		U			
4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	C	Y	E					Y								Y		U			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E					Y		Y	Y					Y		U	Y		
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	B					Y								Y		U/E			Y
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E					Y								Y		U/E			Y

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	B													Y		U/E			Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	E													Y		U/E			Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E	Y				Y								Y		U/E			Y
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	C	Y	E					Y								Y		U/E			Y
4130	Appropriation to Liquidate Contract Authority Withdrawn	C	Y	E															U/E			Y
4131	Current-Year Contract Authority Realized	D	Y	E					Y								Y		U			
4132	Substituion of Contract Authority	C	Y	E	S												Y		U			Y
4133	Decreases to Indefinite Contract Authority	C	Y	E													Y		U/E			Y
4134	Contract Authority Withdrawn	C	Y	E															U/E			Y
4135	Contract Authority Liquidated	C	Y	E	Y				Y								Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B													Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E													Y		U/E			Y
4137	Transfers of Contract Authority	D	Y	B					Y		Y	Y					Y		U/E	Y		Y
4137	Transfers of Contract Authority	D	Y	E					Y		Y	Y					Y		U/E	Y		Y
4138	Appropriation to Liquidate Contract Authority	D	Y	E					Y								Y		U/E			Y
4139	Contract Authority Carried Forward	D	Y	B															U/E			Y
4139	Contract Authority Carried Forward	D	Y	E															U/E			Y
4140	Substitution of Borrowing Authority	C	Y	E	Y												Y	Y	U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	E					Y								Y	Y	U			
4143	Decreases to Indefinite Borrowing Authority	C	Y	E													Y	Y	U/E			Y
4144	Borrowing Authority Withdrawn	C	Y	E														Y	U/E			Y
4145	Borrowing Authority Converted to Cash	C	Y	E														Y	U/E			Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y												Y		U/E			
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E															U/E			
4148	Resources Realized From Borrowing Authority	D	Y	E															U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	B														Y	U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	E														Y	U/E			Y
4150	Reappropriations	D	Y	E					Y								Y		U			Y

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E													Y		U/E			
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E															U/E			
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E					Y								Y		U			
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E					Y								Y		U			
4160	Anticipated Transfers - Current-Year Authority	D	Y	E					Y										U			
4165	Allocations of Authority - Anticipated From Invested Balances	D	Y	E					Y										U			
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	B					Y		Y	Y					Y		U/E	Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		U/E	Y		
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E					Y		Y	Y					Y		U/E	Y		
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E					Y		Y	Y					Y		U	Y		
4170	Transfers - Current-Year Authority	D	Y	E	Y				Y		Y	Y					Y		U	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	B					Y		Y	Y					Y		U/E	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	E					Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	B					Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	E					Y		Y	Y					Y		U/E	Y		
4173	Non-Allocation Transfers of Invested Balances - Transferred	D	Y	E					Y		Y	Y					Y		U/E	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y	E	Y				Y		Y	Y					Y		U	Y		
4176	Allocation Transfers of Prior-Year Balances	D	Y	E							Y	Y							U/E	Y		
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E															U			
4190	Transfers - Prior-Year Balances	D	Y	E							Y	Y							U	Y		

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	Y	E															U/E			
4192	**Balance Transfers - Unexpired to Expired**	**D**	**Y**	**E**															**U/E**			
4195	Transfer of Obligated Balances	D	Y	E															U/E			
4199	Transfer of Expired Expenditure Transfers Receivable	D	Y	E							Y	Y					Y		U/E	Y		
4201	Total Actual Resources - Collected	D	Y	B															U/E			
4201	Total Actual Resources - Collected	D	Y	E															U/E			
4210	Anticipated Reimbursements and Other Income	D	Y	E															U			
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E					Y								Y		U			
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E															U			
4221	Unfilled Customer Orders Without Advance	D	Y	B						Y							Y		U/E			
4221	Unfilled Customer Orders Without Advance	D	Y	E						Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y	B						Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y	E						Y							Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B													Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E													Y		U/E			
4230	Unfilled Customer Orders Without Advance - Transferred	C	Y	E						Y	Y	Y					Y		U/E	Y		
4231	Unfilled Customer Orders With Advance - Transferred	C	Y	E						Y							Y		U/E			
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	Y	E							Y	Y					Y		U/E	Y		
4233	Reimbursements and Other Income Earned - Receivable - Transferred	C	Y	E						Y	Y	Y					Y		U/E	Y		
4234	Other Federal Receivables - Transferred	C	Y	E							Y	Y					Y		U/E	Y		
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B						Y							Y		U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E						Y							Y		U/E			
4252	Reimbursements and Other Income Earned - Collected	D	Y	E						Y							Y		U/E			
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E													Y		U/E			
4260	Actual Collections of "governmental-type" Fees	D	Y	E													Y		U/E			

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4261	Actual Collections of Business-Type Fees	D	Y	E													Y		U/E			
4262	Actual Collections of Loan Principal	D	Y	E													Y		U/E			
4263	Actual Collections of Loan Interest	D	Y	E													Y		U/E			
4264	Actual Collections of Rent	D	Y	E													Y		U/E			
4265	Actual Collections From Sale of Foreclosed Property	D	Y	E													Y		U/E			
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E													Y		U/E			
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E													Y		U/E			
4271	Actual Program Fund Subsidy Collected	D	Y	E													Y		U/E			
4273	Interest Collected From Treasury	D	Y	E													Y		U/E			
4275	Actual Collections From Liquidating Fund	D	Y	E													Y		U/E			
4276	Actual Collections From Financing Fund	D	Y	E													Y		U/E			
4277	Other Actual Collections - Federal	D	Y	E													Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	B													Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	E													Y		U/E			
4283	Interest Receivable From Treasury	D	Y	B													Y		U/E			
4283	Interest Receivable From Treasury	D	Y	E													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	B													Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	E													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	B													Y		U/E			
4286	Receivable From the Financing Fund	D	Y	E													Y		U/E			
4287	Other Federal Receivables	D	Y	B													Y		U/E			
4287	Other Federal Receivables	D	Y	E													Y		U/E			
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E															U			
4320	**Adjustment for Change in Prior-Year Allocation of Budgetary Resources**	**D**	**Y**	**E**															**U/E**			
4350	Canceled Authority	C	Y	E													Y		U/E			
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y				Y								Y		U			
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y				Y								Y		U			
4384	Temporary Reduction Returned by Appropriation	C	Y	B	Y				Y								Y		U			
4384	Temporary Reduction Returned by Appropriation	C	Y	E	Y				Y								Y		U			
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y				Y								Y		U			

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y				Y								Y		U			
4391	Adjustments to Indefinite No-Year Authority	C	Y	E					Y								Y		U			
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y				Y								Y	Y	U			Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y				Y								Y		U/E			Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B					Y								Y		U			Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E					Y								Y		U			Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y				Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y				Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y				Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B					Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E					Y								Y		U			
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	C	Y	E					Y										U			
4420	Unapportioned Authority - Pending Rescission	C	Y	E															U			
4430	Unapportioned Authority - OMB Deferral	C	Y	E															U			
4450	Unapportioned Authority	C	Y	B															U			
4450	Unapportioned Authority	C	Y	E															U		Y	
4510	Apportionments	C	Y	E												Y			U		Y	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E												Y			U			
4610	Allotments - Realized Resources	C	Y	E															U		Y	
4620	Unobligated Funds Not Subject to Apportionment	C	Y	B															U			
4620	Unobligated Funds Exempt From Apportionment	C	Y	E															U		Y	
4630	Funds Not Available for Commitment/Obligation	C	Y	E															U		Y	
4650	Allotments - Expired Authority	C	Y	B															E			
4650	Allotments - Expired Authority	C	Y	E															E			
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E															U			

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																			
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Program Rpt. Code	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4700	Commitments - Programs Subject to Apportionment	C	Y	E															U		Y	
4720	Commitments - Programs Exempt From Apportionment	C	Y	E															U		Y	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y											U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B		Y	Y	Y					Y				Y		U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y					Y				Y		U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E							Y	Y							U/E	Y		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E							Y	Y							U/E	Y		
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries	D	Y	E															U/E			
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected	D	Y	E													Y		U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4882	Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y					Y				Y		U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y											U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4902	Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y					Y				Y		U/E			
4908	Authority Outlayed Not Yet Disbursed	C	Y	B		Y	Y	Y					Y				Y		U			
4908	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y					Y				Y		U			
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E							Y	Y							U/E	Y		
4971	Unpaid Delivered Orders-- Obligations, Recoveries	D	Y	E															U/E			
4972	Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected	D	Y	E						Y							Y		U/E			
4981	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid	C	Y	E		Y	Y	Y											U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid	C	Y	E		Y	Y	Y					Y				Y		U/E			

ADDITIONAL INFORMATION:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.

2/ The shaded attributes are supplied by FACTS II.

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006 but available for early implementation for fiscal 2005. Early implementation is strongly encouraged.

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Attribute	Domain Value	Domain Definition
Advance Flag	P	Advanced in Prior Year
Advance Flag	F	Advanced From Future Year
Advance Flag	X	Not Applicable
Apportionment Category	A	Category A
Apportionment Category	B	Category B
Apportionment Category	C	Not Subject to Apportionment
Authority Type	P	Appropriation
Authority Type	D	Advance Appropriation
Authority Type	B	Borrowing Authority
Authority Type	C	Contract Authority
Authority Type	R	Re-appropriation
Authority Type	S	Spending Authority From Offsetting Collections
Availability Time	A	Available in Current Period
Availability Time	S	Available in Subsequent Period
BEA Category Indicator	D	Discretionary
BEA Category Indicator	M	Mandatory
Begin End Indicator[2]	B	Beginning Balance
Begin End Indicator[2]	E	Ending Balance
Borrowing Source	T	Treasury
Borrowing Source	P	Public
Borrowing Source	F	Federal Financing Bank
Debit Credit	D	Debit
Debit Credit	C	Credit
Deficiency Flag[2]	D	Deficient
Deficiency Flag[2]	X	Not Deficient
Definite/Indefinite Flag[2]	D	Definite
Definite/Indefinite Flag[2]	I	Indefinite

Attribute	Domain Value	Domain Definition
Function	DEF	National Defense
Function	NND	Non-National Defense
Normal Balance Indicator[2]	D	Debit
Normal Balance Indicator[2]	C	Credit
Reimbursable Flag	R	Reimbursable
Reimbursable Flag	D	Direct
TAFS Status[2]	U	Unexpired
TAFS Status[2]	E	Expired
Transaction Partner	F	Federal
Transaction Partner	X	NonFederal
Transaction Partner	E	NonFederal Exception
Transfer To/From[2]	F	From
Transfer To/From[2]	T	To
Year of Budget Authority	NEW	Outlays From New Budget Authority
Year of Budget Authority	BAL	Outlays From Balances Brought Forward

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Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
1010	Fund Balance With Treasury	D	Y	E																U/E			
1120	Imprest Funds	D	Y	E																U			
1130	Funds Held by the Public	D	Y	E																U/E			
1195	Other Monetary Assets	D	Y	E																U/E			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	B																U			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																U			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	E																U			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																U			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	E																U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	B																U			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	E							Y									U			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	E																U			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E																U			
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	E																U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	B																U			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	Y	E																U			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	Y	E																U			
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	Y	E																U			
4032	Estimated Indefinite Contract Authority	D	Y	E						Y										U			
4034	Anticipated Adjustments to Contract Authority	C	Y	E																U			
4042	Estimated Indefinite Borrowing Authority	D	Y	E						Y										U			
4044	Anticipated Reductions to Borrowing Authority	C	Y	E																U			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4047	Anticipated Transfers to the General Fund of the Treasury	C	Y	E																U			
4060	Anticipated Collections From Non-Federal Sources	D	Y	E																U			
4070	Anticipated Collections From Federal Sources	D	Y	E																U			
4081	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	C	Y	E	Y													Y		U/E			
4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	C	Y	E	Y													Y		U/E			
4083	Transfers - Current-Year Authority - Receivable - Transferred	C	Y	E	Y													Y		U			
4111	Debt Liquidation Appropriations	D	Y	E	Y					Y								Y		U			Y
4112	Liquidation of Deficiency - Appropriations	D	Y	E						Y								Y		U			
4114	Appropriated Trust or Special Fund Receipts	D	Y	E	Y					Y								Y		U			Y
4115	Loan Subsidy Appropriation	D	Y	E	Y					Y								Y		U			
4117	Loan Administrative Expense Appropriation	D	Y	E	Y					Y								Y		U			
4118	Reestimated Loan Subsidy Appropriation	D	Y	E						Y								Y		U			
4119	Other Appropriations Realized	D	Y	E	Y					Y					Y			Y		U			Y
4120	Appropriations Anticipated	D	Y	E						Y								Y		U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	B						Y										U			
4122	Authority Adjusted for Interest on Public Debt Securities	D	Y	E						Y										U			
4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	Y	E	Y					Y								Y		U			
4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	C	Y	E						Y								Y		U			
4125	Loan Modification Adjustment Transfer Appropriation	D	Y	E						Y		Y	Y					Y		U	Y		
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	B						Y								Y		U/E			Y
4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	D	Y	E						Y								Y		U/E			Y
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	B														Y		U/E			Y

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	C	Y	E														Y		U/E			Y
4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In	D	Y	E	Y					Y								Y		U/E			Y
4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out	C	Y	E						Y								Y		U/E			Y
4130	Appropriation to Liquidate Contract Authority Withdrawn	C	Y	E																U/E			Y
4131	Current-Year Contract Authority Realized	D	Y	E						Y								Y		U			
4132	Substituion of Contract Authority	C	Y	E	S													Y		U			Y
4133	Decreases to Indefinite Contract Authority	C	Y	E														Y		U/E			Y
4134	Contract Authority Withdrawn	C	Y	E																U/E			Y
4135	Contract Authority Liquidated	C	Y	E	Y					Y								Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	B														Y		U/E			Y
4136	Contract Authority To Be Liquidated by Trust Funds	C	Y	E														Y		U/E			Y
4137	Transfers of Contract Authority	D	Y	B						Y		Y	Y					Y		U/E	Y		Y
4137	Transfers of Contract Authority	D	Y	E						Y		Y	Y					Y		U/E	Y		Y
4138	Appropriation to Liquidate Contract Authority	D	Y	E						Y								Y		U/E			Y
4139	Contract Authority Carried Forward	D	Y	B																U/E			Y
4139	Contract Authority Carried Forward	D	Y	E																U/E			Y
4140	Substitution of Borrowing Authority	C	Y	E	Y													Y	Y	U/E			Y
4141	Current-Year Borrowing Authority Realized	D	Y	E						Y								Y	Y	U			
4143	Decreases to Indefinite Borrowing Authority	C	Y	E														Y	Y	U/E			Y
4144	Borrowing Authority Withdrawn	C	Y	E															Y	U/E			Y
4145	Borrowing Authority Converted to Cash	C	Y	E															Y	U/E			Y
4146	Actual Repayments of Debt, Current-Year Authority	C	Y	E	Y													Y		U/E			
4147	Actual Repayments of Debt, Prior-Year Balances	C	Y	E																U/E			
4148	Resources Realized From Borrowing Authority	D	Y	E																U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	B															Y	U/E			Y
4149	Borrowing Authority Carried Forward	D	Y	E															Y	U/E			Y
4150	Reappropriations	D	Y	E						Y								Y		U			Y
4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	Y	E														Y		U/E			
4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	Y	E																U/E			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	D	Y	E						Y								Y		U			
4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	D	Y	E						Y								Y		U			
4160	Anticipated Transfers - Current-Year Authority	D	Y	E						Y										U			
4165	Allocations of Authority - Anticipated From Invested Balances	D	Y	E						Y										U			
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	B						Y		Y	Y					Y		U/E	Y		
4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Y	E						Y		Y	Y					Y		U/E	Y		
4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Y	E						Y		Y	Y					Y		U/E	Y		
4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Y	E						Y		Y	Y					Y		U	Y		
4170	Transfers - Current-Year Authority	D	Y	E	Y					Y		Y	Y					Y		U	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	B						Y		Y	Y					Y		U/E	Y		
4171	Non-Allocation Transfers of Invested Balances - Receivable	D	Y	E						Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	B						Y		Y	Y					Y		U/E	Y		
4172	Non-Allocation Transfers of Invested Balances - Payable	C	Y	E						Y		Y	Y					Y		U/E	Y		
4173	Non-Allocation Transfers of Invested Balances - Transferred	D	Y	E						Y		Y	Y					Y		U/E	Y		
4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	Y	E	Y					Y		Y	Y					Y		U	Y		
4176	Allocation Transfers of Prior-Year Balances	D	Y	E								Y	Y							U/E	Y		
4180	Anticipated Transfers - Prior-Year Balances	D	Y	E																U			
4190	Transfers - Prior-Year Balances	D	Y	E								Y	Y							U	Y		
4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	Y	E								Y	Y							U/E	Y		
4192	Balance Transfers - Unexpired to Expired	D	Y	E								Y	Y							U/E	Y		
4195	Transfer of Obligated Balances	D	Y	E																U/E			
4199	Transfer of Expired Expenditure Transfers Receivable	D	Y	E								Y	Y					Y		U/E	Y		
4201	Total Actual Resources - Collected	D	Y	B																U/E			
4201	Total Actual Resources - Collected	D	Y	E																U/E			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4210	Anticipated Reimbursements and Other Income	D	Y	E																U			
4212	Liquidation of Deficiency - Offsetting Collections	D	Y	E						Y								Y		U			
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	D	Y	E																U			
4221	Unfilled Customer Orders Without Advance	D	Y	B							Y							Y		U/E			
4221	Unfilled Customer Orders Without Advance	D	Y	E							Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y	B							Y							Y		U/E			
4222	Unfilled Customer Orders With Advance	D	Y	E							Y							Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	B														Y		U/E			
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	Y	E														Y		U/E			
4230	Unfilled Customer Orders Without Advance - Transferred	C	Y	E							Y	Y	Y					Y		U/E	Y		
4231	Unfilled Customer Orders With Advance - Transferred	C	Y	E							Y							Y		U/E			
4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	Y	E								Y	Y					Y		U/E	Y		
4233	Reimbursements and Other Income Earned - Receivable - Transferred	C	Y	E							Y	Y	Y					Y		U/E	Y		
4234	Other Federal Receivables - Transferred	C	Y	E								Y	Y					Y		U/E	Y		
4251	Reimbursements and Other Income Earned - Receivable	D	Y	B							Y							Y		U/E			
4251	Reimbursements and Other Income Earned - Receivable	D	Y	E							Y							Y		U/E			
4252	Reimbursements and Other Income Earned - Collected	D	Y	E							Y							Y		U/E			
4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	Y	E														Y		U/E			
4260	Actual Collections of "governmental-type" Fees	D	Y	E														Y		U/E			
4261	Actual Collections of Business-Type Fees	D	Y	E														Y		U/E			
4262	Actual Collections of Loan Principal	D	Y	E														Y		U/E			
4263	Actual Collections of Loan Interest	D	Y	E														Y		U/E			
4264	Actual Collections of Rent	D	Y	E														Y		U/E			
4265	Actual Collections From Sale of Foreclosed Property	D	Y	E														Y		U/E			
4266	Other Actual Business-Type Collections From Non-Federal Sources	D	Y	E														Y		U/E			
4267	Other Actual "governmental-type" Collections From Non-Federal Sources	D	Y	E														Y		U/E			
4271	Actual Program Fund Subsidy Collected	D	Y	E														Y		U/E			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4273	Interest Collected From Treasury	D	Y	E														Y		U/E			
4275	Actual Collections From Liquidating Fund	D	Y	E														Y		U/E			
4276	Actual Collections From Financing Fund	D	Y	E														Y		U/E			
4277	Other Actual Collections - Federal	D	Y	E														Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	B														Y		U/E			
4281	Actual Program Fund Subsidy Receivable	D	Y	E														Y		U/E			
4283	Interest Receivable From Treasury	D	Y	B														Y		U/E			
4283	Interest Receivable From Treasury	D	Y	E														Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	B														Y		U/E			
4285	Receivable From the Liquidating Fund	D	Y	E														Y		U/E			
4286	Receivable From the Financing Fund	D	Y	B														Y		U/E			
4286	Receivable From the Financing Fund	D	Y	E														Y		U/E			
4287	Other Federal Receivables	D	Y	B														Y		U/E			
4287	Other Federal Receivables	D	Y	E														Y		U/E			
4310	Anticipated Recoveries of Prior-Year Obligations	D	Y	E																U			
4320	Adjustment for Change in Prior-Year Allocation of Budgetary Resources	D	Y	E																U/E			
4350	Canceled Authority	C	Y	E														Y		U/E			
4382	Temporary Reduction - New Budget Authority	C	Y	E	Y					Y								Y		U			
4383	Temporary Reduction - Prior-Year Balances	C	Y	E	Y					Y								Y		U			
4384	Temporary Reduction Returned by Appropriation	C	Y	B	Y					Y								Y		U			
4384	Temporary Reduction Returned by Appropriation	C	Y	E	Y					Y								Y		U			
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	Y	E	Y					Y								Y		U			
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	Y	E	Y					Y								Y		U			
4391	Adjustments to Indefinite No-Year Authority	C	Y	E						Y								Y		U			
4392	Permanent Reduction - New Budget Authority	C	Y	E	Y					Y								Y	Y	U			Y
4393	Permanent Reduction - Prior-Year Balances	C	Y	E	Y					Y								Y		U/E			Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	B						Y								Y		U			Y
4394	Receipts Unavailable for Obligation Upon Collection	C	Y	E						Y								Y		U			Y
4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	C	Y	E	Y					Y								Y		U			
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	B	Y					Y								Y		U			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4397	Receipts and Appropriations Temporarily Precluded From Obligation	C	Y	E	Y					Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	B						Y								Y		U			
4398	Offsetting Collections Temporarily Precluded From Obligation	C	Y	E						Y								Y		U			
4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	C	Y	E						Y										U			
4420	Unapportioned Authority - Pending Rescission	C	Y	E																U			
4430	Unapportioned Authority - OMB Deferral	C	Y	E																U			
4450	Unapportioned Authority	C	Y	B																U			
4450	Unapportioned Authority	C	Y	E																U		Y	
4510	Apportionments	C	Y	E													Y			U		Y	
4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	C	Y	E													Y			U			
4610	Allotments - Realized Resources	C	Y	E																U		Y	
4620	Unobligated Funds Not Subject to Apportionment	C	Y	B																U			
4620	Unobligated Funds Exempt From Apportionment	C	Y	E																U		Y	
4630	Funds Not Available for Commitment/Obligation	C	Y	E																U		Y	
4650	Allotments - Expired Authority	C	Y	B																E			
4650	Allotments - Expired Authority	C	Y	E																E			
4690	Anticipated Resources - Programs Exempt From Apportionment	C	Y	E																U			
4700	Commitments - Programs Subject to Apportionment	C	Y	E																U		Y	
4720	Commitments - Programs Exempt From Apportionment	C	Y	E																U		Y	
4801	Undelivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y											U/E			
4801	Undelivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	B		Y	Y	Y	Y					Y				Y		U/E			
4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y					Y				Y		U/E			
4831	Undelivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y							U/E	Y		
4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	C	Y	E								Y	Y							U/E	Y		
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders-- Obligations, Recoveries	D	Y	E																U/E			

Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information/1

USSGL ACCOUNT			USSGL ACCOUNT ATTRIBUTES/1																				
No.	Title	FACTS II Norm Bal.[2]	Debit Credit	Begin End[2]	Auth. Type	Reimb. Flag	Apport. Cat.	Apport. Cat. B	Program Rpt. Cat.	Public Law	Trans. Partner	Dir.Trans. Agency	Dir. Trans. Account	Year of BA	Adv. Flag	Function	Avail. Time	BEA Cat.	Borrow Source	TAFS Status[2]	Trans. To/From[2]	Def.[2] Flag	Def. Indef.[2]
4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders-- Obligations, Refunds Collected	D	Y	E														Y		U/E			
4881	Upward Adjustments of Prior-Year Undelivered Orders -- Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											U/E			
4882	Upward Adjustments of Prior-Year Undelivered Orders-- Obligations, Prepaid/Advanced	C	Y	E		Y	Y	Y	Y					Y				Y		U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	B		Y	Y	Y	Y											U/E			
4901	Delivered Orders - Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											U/E			
4902	Delivered Orders - Obligations, Paid	C	Y	E		Y	Y	Y	Y					Y				Y		U/E			
4908	Authority Outlayed Not Yet Disbursed	C	Y	B		Y	Y	Y	Y					Y				Y		U			
4908	Authority Outlayed Not Yet Disbursed	C	Y	E		Y	Y	Y	Y					Y				Y		U			
4931	Delivered Orders - Obligations Transferred, Unpaid	C	Y	E								Y	Y							U/E	Y		
4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders-- Obligations, Recoveries	D	Y	E																U/E			
4972	Downward Adjustments of Prior-Year Paid Delivered Orders-- Obligations, Refund Collected	D	Y	E							Y							Y		U/E			
4981	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Unpaid	C	Y	E		Y	Y	Y	Y											U/E			
4982	Upward Adjustments of Prior-Year Delivered Orders-- Obligations, Paid	C	Y	E		Y	Y	Y	Y					Y				Y		U/E			

ADDITIONAL INFORMATION:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report - Detailed Financial Information" in this section.

2/ The shaded attributes are supplied by FACTS II.

Note: Credit Reform account(s) require additional information for the Credit Cohort attribute in the FACTS II System.

Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting - Easy Reference

Attribute	Domain Value	Domain Definition
Advance Flag	P	Advanced in Prior Year
Advance Flag	F	Advanced From Future Year
Advance Flag	X	Not Applicable
Apportionment Category	A	Category A
Apportionment Category	B	Category B
Apportionment Category	C	Not Subject to Apportionment
Authority Type	P	Appropriation
Authority Type	D	Advance Appropriation
Authority Type	B	Borrowing Authority
Authority Type	C	Contract Authority
Authority Type	R	Re-appropriation
Authority Type	S	Spending Authority From Offsetting Collections
Availability Time	A	Available in Current Period
Availability Time	S	Available in Subsequent Period
BEA Category Indicator	D	Discretionary
BEA Category Indicator	M	Mandatory
Begin End Indicator[2]	B	Beginning Balance
Begin End Indicator[2]	E	Ending Balance
Borrowing Source	T	Treasury
Borrowing Source	P	Public
Borrowing Source	F	Federal Financing Bank
Debit Credit	D	Debit
Debit Credit	C	Credit
Deficiency Flag[2]	D	Deficient
Deficiency Flag[2]	X	Not Deficient
Definite/Indefinite Flag[2]	D	Definite
Definite/Indefinite Flag[2]	I	Indefinite

Attribute	Domain Value	Domain Definition
Function	DEF	National Defense
Function	NND	Non-National Defense
Normal Balance Indicator[2]	D	Debit
Normal Balance Indicator[2]	C	Credit
Reimbursable Flag	R	Reimbursable
Reimbursable Flag	D	Direct
TAFS Status[2]	U	Unexpired
TAFS Status[2]	E	Expired
Transaction Partner	F	Federal
Transaction Partner	X	NonFederal
Transaction Partner	E	NonFederal Exception
Transfer To/From[2]	F	From
Transfer To/From[2]	T	To
Year of Budget Authority	NEW	Outlays From New Budget Authority
Year of Budget Authority	BAL	Outlays From Balances Brought Forward

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U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2005 and 2006. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from OMB, FASAB, and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fiscal 2005 Reporting: **Page Number**

- SF 133: Report on Budget Execution and Budgetary Resources …… V - 3
- FMS 2108: Yearend Closing Statement ……..…… V - 19
- OMB Form and Content Financial Statements
  - Balance Sheet……. V - 27
  - Statement of Net Cost …… V - 35
  - Statement of Changes in Net Position…… V - 39
  - Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 17)
  - Statement of Financing ……. V - 45
  - Statement of Custodial Activity……. V - 57
- Budget Program and Financing (P&F) Schedule Prior Year Actual Column……. V - 61

Fiscal 2006 Reporting: **Page Number**

- SF 133: Report on Budget Execution and Budgetary Resources…… V - 87
  and Statement of Budgetary Resources
- FMS 2108: Yearend Closing Statement ……..…… V - 103
- OMB Form and Content Financial Statements
  - Balance Sheet……. V - 111
  - Statement of Net Cost …… V - 121
  - Statement of Changes in Net Position…… V - 125
  - Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 87 through V - 102)
  - Statement of Financing ……. V - 131
  - Statement of Custodial Activity……. V - 143

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
BUDGETARY RESOURCES													
1	**Budget Authority**												
1A	**Appropriation**												
1A	4111	Debt Liquidation Appropriations		E		###-###						U	
1A	4112	Liquidation of Deficiency - Appropriations		E		###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		E		###-###						U	
1A	4115	Loan Subsidy Appropriation		E		###-###						U	
1A	4117	Loan Administrative Expense Appropriation		E		###-###						U	
1A	4118	Reestimated Loan Subsidy Appropriation		E		###-###						U	
1A	4119	Other Appropriations Realized		E		###-###						U	
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###						U	4
1A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		###-###						U	4
1A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		E	P	###-###						U	
1A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction		E		###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###						U	
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		E		###-###						U/E	4
1A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		B		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		E		###-###						U/E	4
1A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		B		###-###						U/E	4
1A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E	P	###-###						U/E	
1A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		E		###-###						U/E	
1A	4138	Appropriation To Liquidate Contract Authority		E		###-###						U/E	
1A	4150	Reappropriations		E		###-###						U	
1A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###						U	
1A	4384	Temporary Reduction Returned by Appropriation		E	P	###-###						U	4
1A	4384	Temporary Reduction Returned by Appropriation		B	P	###-###						U	4
1A	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###						U	

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			USSGL Account Attributes/2										
Line No	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
1A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###						U	4
1A	4394	Receipts Unavailable for Obligation Upon Collection		B		###-###						U	4
1B	**Borrowing Authority**												
1B	4042	Estimated Indefinite Borrowing Authority		E		###-###						U	5
1B	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E	B	###-###						U	
1B	4141	Current-Year Borrowing Authority Realized		E		###-###						U	
1C	**Contract Authority**												
1C	4032	Estimated Indefinite Contract Authority		E		###-###						U	5
1C	4131	Current-Year Contract Authority Realized		E		###-###						U	
1D	**Net Transfers (+ or -)**												
1D	4137	Transfers of Contract Authority		E		###-###						U/E	4
1D	4137	Transfers of Contract Authority		B		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###						U/E	4
1D	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		###-###						U/E	4
1D	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###						U/E	
1D	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###						U	4
1D	4170	Transfers - Current-Year Authority		E		###-###						U	
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		E		###-###						U/E	4
1D	4171	Non-Allocation Transfers of Invested Balances - Receivable		B		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		E		###-###						U/E	4
1D	4172	Non-Allocation Transfers of Invested Balances - Payable		B		###-###						U/E	4
1D	4173	Non-Allocation Transfers of Invested Balances - Transferred		E		###-###						U/E	
1D	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###						U	
1E	**Other**												
1E	4120	Appropriations Anticipated - Indefinite		E		###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		E		###-###						U	5
1E	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###						U	5
2	**Unobligated Balance**												6
2A	**Brought Forward, October 1**												
2A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B								U	

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			USSGL Account Attributes/2										
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2A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		B								U/E	
2A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		B								U/E	
2A	4136	Contract Authority To Be Liquidated by Trust Funds		B								U/E	
2A	4137	Transfers of Contract Authority		B								U/E	
2A	4139	Contract Authority Carried Forward		B								U/E	
2A	4149	Borrowing Authority Carried Forward		B								U/E	
2A	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B								U/E	
2A	4171	Non-Allocation Transfers of Invested Balances - Receivable		B								U/E	
2A	4172	Non-Allocation Transfers of Invested Balances - Payable		B								U/E	
2A	4201	Total Actual Resources - Collected		B								U/E	
2A	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E	
2A	4222	Unfilled Customer Orders With Advance		B								U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable		B								U/E	
2A	4283	Interest Receivable From Treasury		B								U/E	
2A	4285	Receivable From the Liquidating Fund		B								U/E	
2A	4286	Receivable From the Financing Fund		B								U/E	
2A	4287	Other Federal Receivables		B								U/E	
2A	4384	Temporary Reduction Returned by Appropriation		B								U/E	
2A	4394	Receipts Unavailable for Obligation Upon Collection		B								U/E	
2A	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B								U/E	
2A	4398	Offsetting Collections Temporarily Precluded From Obligation		B								U/E	
2A	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
2A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								U/E	
2A	4901	Delivered Orders - Obligations, Unpaid		B								U/E	
2A	4908	Authority Outlayed Not Yet Disbursed		B								U	
2B	**Net Transfers, Balances, Actual (+ or -)**												
2B	4176	Allocation Transfers of Prior-Year Balances		E								U/E	
2B	4190	Transfers - Prior-Year Balances		E								U	
2B	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		E								U/E	
2B	**4192**	**Balance Transfers - Unexpired to Expired**		**E**								**U/E**	
2B	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
2B	**4320**	**Adjustments for Changes In Prior-Year Allocations of Budgetary Resources**		**E**								**U/E**	

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2C	**Anticipated Transfers, Balances (+ or -)**												
2C	4180	Anticipated Transfers - Prior-Year Balances		E								U	5
3	**Spending Authority From Offsetting Collections (Gross)**												
3A	**Earned**												
3A1	**Collected**												
3A1	4212	Liquidation of Deficiency - Offsetting Collections		E								U/E	
3A1	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
3A1	4260	Actual Collections of "governmental-type" Fees		E								U/E	
3A1	4261	Actual Collections of Business-Type Fees		E								U/E	
3A1	4262	Actual Collections of Loan Principal		E								U/E	
3A1	4263	Actual Collections of Loan Interest		E								U/E	
3A1	4264	Actual Collections of Rent		E								U/E	
3A1	4265	Actual Collections From Sale of Foreclosed Property		E								U/E	
3A1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
3A1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	
3A1	4271	Actual Program Fund Subsidy Collected		E								U/E	
3A1	4273	Interest Collected From Treasury		E								U/E	
3A1	4275	Actual Collections From Liquidating Fund		E								U/E	
3A1	4276	Actual Collections From Financing Fund		E								U/E	
3A1	4277	Other Actual Collections - Federal		E								U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2	**Receivable From Federal Sources**												
3A2	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	U/E	4
3A2	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		E								U/E	4
3A2	4281	Actual Program Fund Subsidy Receivable		B								U/E	4
3A2	4283	Interest Receivable From Treasury		E								U/E	4
3A2	4283	Interest Receivable From Treasury		B								U/E	4
3A2	4285	Receivable From the Liquidating Fund		E								U/E	4
3A2	4285	Receivable From the Liquidating Fund		B								U/E	4
3A2	4286	Receivable From the Financing Fund		E								U/E	4

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3A2	4286	Receivable From the Financing Fund		B								U/E	4
3A2	4287	Other Federal Receivables		E								U/E	4
3A2	4287	Other Federal Receivables		B								U/E	4
3B	**Change In Unfilled Customer Orders (+ or -)**												
3B1	**Advance Received**												
3B1	4222	Unfilled Customer Orders With Advance		E								U/E	4
3B1	4222	Unfilled Customer Orders With Advance		B								U/E	4
3B2	**Without Advance From Federal Sources**												
3B2	4221	Unfilled Customer Orders Without Advance		E							F/E	U/E	4
3B2	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E	4
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
3D	**Previously unavailable:**												
3D	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		E	S	###-###						U	
3D	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###						U	
3D	4384	Temporary Reduction Returned by Appropriation		E	S	###-###						U	4
3D	4384	Temporary Reduction Returned by Appropriation		B	S	###-###						U	4
3E	**Transfers From Trust Funds**												7
3E1	**Collected**												
3E1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
3E2	**Anticipated**												
3E2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E								U	5
3E2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	4
3E2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	4
3F	**Subtotal**												

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4	**Recoveries of Prior-Year Obligations**												8
4A	**Actual**												
4A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
4B	**Anticipated**												
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	E								U	5
5	**Temporarily Not Available Pursuant to Public Law (-)**												
5	4382	Temporary Reduction - New Budget Authority		E		~~### ###~~						U	
5	4383	Temporary Reduction - Prior-Year Balances		E		~~### ###~~						U	
5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		~~### ###~~						U	
5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		~~### ###~~						U	
5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E		~~### ###~~						U	5
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		~~### ###~~						U	4
5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		~~### ###~~						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		~~### ###~~						U	4
5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		~~### ###~~						U	4
5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		~~### ###~~						U	
6	**Permanently Not Available**												9
6A	**Cancellations of Expired and No-Year Accounts(-)**												
6A	4350	Canceled Authority		E								U/E	
6B	**Enacted Reductions (-)**												
6B	4392	Permanent Reduction - New Budget Authority		E		~~### ###~~						U	
6B	4393	Permanent Reduction - Prior-Year Balances		E		~~### ###~~						U/E	
6C	**Capital Transfers and Redemption of Debt**												
6C	4146	Actual Repayments of Debt, Current-Year Authority		E								U/E	
6C	4147	Actual Repayments of Debt, Prior-Year Balances		E								U/E	
6C	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E								U/E	
6C	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E								U/E	

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6D	**Other Authority Withdrawn (-)**												
6D	4130	Appropriation To Liquidate Contract Authority Withdrawn		E								U/E	
6D	4132	Substitution of Contract Authority		E								U	
6D	4133	Decreases to Indefinite Contract Authority		E								U/E	
6D	4134	Contract Authority Withdrawn		E								U/E	
6D	4135	Contract Authority Liquidated		E	S							U/E	
6D	4140	Substitution of Borrowing Authority		E								U/E	
6D	4143	Decreases to Indefinite Borrowing Authority		E								U/E	
6D	4144	Borrowing Authority Withdrawn		E								U/E	
6D	4391	Adjustments to Indefinite No-Year Authority	C	E								U	
6E	**Pursuant to Public Law (-)**												
6E	4135	Contract Authority Liquidated		E	P	~~### ###~~						U/E	
6E	4136	Contract Authority To Be Liquidated by Trust Funds		E		~~### ###~~						U/E	4
6E	4136	Contract Authority To Be Liquidated by Trust Funds		B		~~### ###~~						U/E	4
6F	**Anticipated for the Rest of the Year (-)**												
6F	4034	Anticipated Adjustments to Contract Authority		E								U	5
6F	4044	Anticipated Reductions to Borrowing Authority		E								U	5
6F	4047	Anticipated Transfers to the General Fund of the Treasury		E								U	5
7	**Total Budgetary Resources**												
STATUS OF BUDGETARY RESOURCES													
8	**Obligations Incurred**												
8A	**Direct**												10
8A1	**Category A**												
8A1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###	D			U/E	4
8A1	4801	Undelivered Orders - Obligations, Unpaid		B			A	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	D			U/E	4
8A1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###	D			U/E	4
8A1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###	D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	D			U/E	

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8A1	4901	Delivered Orders - Obligations, Unpaid		E			A	###	D			U/E	4
8A1	4901	Delivered Orders - Obligations, Unpaid		B			A	###	D			U/E	4
8A1	4902	Delivered Orders - Obligations, Paid		E			A	###	D			U/E	
8A1	4908	Authority Outlayed Not Yet Disbursed		E			A	###	D			U/E	4
8A1	4908	Authority Outlayed Not Yet Disbursed		B			A	###	D			U/E	4
8A1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###	D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###	D			U/E	
8A2	**Total, Category B**												
8A2	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	D			U/E	4
8A2	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	D			U/E	4
8A2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	D			U/E	4
8A2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	D			U/E	
8A2	4901	Delivered Orders - Obligations, Unpaid		E			B	###	D			U/E	4
8A2	4901	Delivered Orders - Obligations, Unpaid		B			B	###	D			U/E	4
8A2	4902	Delivered Orders - Obligations, Paid		E			B	###	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	D			U/E	
8A3	**Exempt From Apportionment**												
8A3	4801	Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	4801	Undelivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E	4
8A3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C		D			U/E	4
8A3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E	
8A3	4901	Delivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	4901	Delivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	4902	Delivered Orders - Obligations, Paid		E			C		D			U/E	
8A3	4908	Authority Outlayed Not Yet Disbursed		E			C		D			U	4
8A3	4908	Authority Outlayed Not Yet Disbursed		B			C		D			U	4
8A3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		D			U/E	

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8B	**Reimbursable**												11
8B1	**Category A**												
8B1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###	R			U/E	4
8B1	4801	Undelivered Orders - Obligations, Unpaid		B			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	R			U/E	4
8B1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###	R			U/E	4
8B1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###	R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###	R			U/E	
8B1	4901	Delivered Orders - Obligations, Unpaid		E			A	###	R			U/E	4
8B1	4901	Delivered Orders - Obligations, Unpaid		B			A	###	R			U/E	4
8B1	4902	Delivered Orders - Obligations, Paid		E			A	###	R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###	R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###	R			U/E	
8B2	**Total, Category B**												
8B2	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	R			U/E	4
8B2	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	R			U/E	4
8B2	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	R			U/E	4
8B2	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	R			U/E	
8B2	4901	Delivered Orders - Obligations, Unpaid		E			B	###	R			U/E	4
8B2	4901	Delivered Orders - Obligations, Unpaid		B			B	###	R			U/E	4
8B2	4902	Delivered Orders - Obligations, Paid		E			B	###	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	R			U/E	
8B3	**Exempt From Apportionment**												
8B3	4801	Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	4801	Undelivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	4
8B3	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C		R			U/E	4
8B3	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	
8B3	4901	Delivered Orders - Obligations, Unpaid		E			C		R			U/E	4

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

			USSGL Account Attributes/2										
Line No	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8B3	4901	Delivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	4902	Delivered Orders - Obligations, Paid		E			C		R			U/E	
8B3	4908	Authority Outlayed Not Yet Disbursed		E			C		R			U/E	4
8B3	4908	Authority Outlayed Not Yet Disbursed		B			C		R			U/E	4
8B3	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		R			U/E	
8C	**Subtotal**												
9	**Unobligated Balance**												
9A	**Apportioned**												12
9A1	**Balance, Currently Available**												
9A1	4510	Apportionments		E						A		U	
9A1	4610	Allotments - Realized Resources		E								U	
9A1	4700	Commitments - Programs Subject to Apportionment		E								U	
9A2	**Apportioned for subsequent periods**												
9A2	4510	Apportionments		E						S		U	
9A2	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E						S		U	5
9A3	**Anticipated (+ or -)**												
9A3	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E						A		U	5
9B	**Exempt From Apportionment**												
9B	4620	Unobligated Funds Exempt From Apportionment		E								U	
9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E								U	5
9B	4720	Commitments - Programs Exempt From Apportionment		E								U	
9C	**Other Available**												
9C	No amount should be on this line without prior approval of OMB.												
10	**Unobligated Balance Not Available**												13
10A	**Deferred**												
10A	4430	Unapportioned Authority - OMB Deferral		E								U	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

			USSGL Account Attributes/2										
Line No	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
10B	**Withheld Pending Rescission**												
10B	4420	Unapportioned Authority - Pending Rescission		E								U	
10C	**Other**												
10C	4060	Anticipated Collections From Non-Federal Sources	C	E								U	5
10C	4070	Anticipated Collections From Federal Sources	C	E								U	5
10C	4210	Anticipated Reimbursements and Other Income	C	E								U	5
10C	4310	Anticipated Recoveries of Prior-Year Obligations	C	E								U	5
10C	4450	Unapportioned Authority		E								U	
10C	4630	Funds Not Available for Commitment/Obligation		E								U	
10C	4650	Allotments - Expired Authority		E								E	
11	**Total Status of Budgetary Resources**												
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS													
12	**Obligated Balance, Net as of October 1**												
12	4221	Unfilled Customer Orders Without Advance		B							F/E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		B							F/E	U/E	
12	4281	Actual Program Fund Subsidy Receivable		B								U/E	
12	4283	Interest Receivable From Treasury		B								U/E	
12	4285	Receivable From the Liquidating Fund		B								U/E	
12	4286	Receivable From the Financing Fund		B								U/E	
12	4287	Other Federal Receivables		B								U/E	
12	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
12	4901	Delivered Orders - Obligations, Unpaid		B								U/E	
13	**Obligated Balance Transferred, Net (+ or -)**												
13	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
13	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	
13	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								U/E	
13	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
13	4234	Other Federal Receivables - Transferred		E								U/E	
13	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
13	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

			USSGL Account Attributes/2										
Line No	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
14	**Obligated Balance, Net, End of Period**												
14A	**Accounts Receivable(-)**												
14A	4199	Transfer of Expired Expenditure Transfers - Receivable		E								U/E	
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E								U/E	
14A	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E							F/E	U/E	
14A	4234	Other Federal Receivables - Transferred		E								U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		E							F/E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable		E								U/E	
14A	4283	Interest Receivable From Treasury		E								U/E	
14A	4285	Receivable From the Liquidating Fund		E								U/E	
14A	4286	Receivable From the Financing Fund		E								U/E	
14A	4287	Other Federal Receivables		E								U/E	
14B	**Unfilled Customer Orders From Federal Sources (-)**												
14B	4221	Unfilled Customer Orders Without Advance		E							F/E	U/E	
14B	4230	Unfilled Customer Orders Without Advance - Transferred		E							F/E	U/E	
14C	**Undelivered Orders (+)**												
14C	4801	Undelivered Orders - Obligations, Unpaid		E								U/E	
14C	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								U/E	
14D	**Accounts Payable (+)**												
14D	4901	Delivered Orders - Obligations, Unpaid		E								U/E	
14D	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14D	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
14D	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	
15	**Outlays**												
15A	**Disbursements (+)**												
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	4
15A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B								U/E	4
15A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	
15A	4902	Delivered Orders - Obligations, Paid		E								U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

Line No	USSGL Acct	USSGL Account Title	USSGL Account Attributes/2										
			Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
15A	4908	Authority Outlayed Not Yet Disbursed		E								U	4
15A	4908	Authority Outlayed Not Yet Disbursed		B								U	4
15A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								U/E	
15B	**Collections (-)**												
15B	4212	Liquidation of Deficiency - Offsetting Collections		E								U/E	
15B	4222	Unfilled Customer Orders With Advance		E								U/E	4
15B	4222	Unfilled Customer Orders With Advance		B								U/E	4
15B	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
15B	4260	Actual Collections of "governmental-type" Fees		E								U/E	
15B	4261	Actual Collections of Business-Type Fees		E								U/E	
15B	4262	Actual Collections of Loan Principal		E								U/E	
15B	4263	Actual Collections of Loan Interest		E								U/E	
15B	4264	Actual Collections of Rent		E								U/E	
15B	4265	Actual Collections From Sale of Foreclosed Property		E								U/E	
15B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E								U/E	
15B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E								U/E	
15B	4271	Actual Program Fund Subsidy Collected		E								U/E	
15B	4273	Interest Collected From Treasury		E								U/E	
15B	4275	Actual Collections From Liquidating Fund		E								U/E	
15B	4276	Actual Collections From Financing Fund		E								U/E	
15B	4277	Other Actual Collections - Federal		E								U/E	
15B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
15B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
15C	**Subtotal**												
16	**Less: Distributed Offsetting Receipts**												16
16	5100	Revenue From Goods Sold											15
16	5109	Contra Revenue for Goods Sold											15
16	5200	Revenue From Services Provided											15
16	5209	Contra Revenue for Services Provided											15
16	5310	Interest Revenue - Other											15
16	5311	Interest Revenue - Investments											15
16	5312	Interest Revenue - Loans Receivable/Uninvested Funds											15
16	5317	Contra Revenue for Interest Revenue - Loans Receivable											15
16	5318	Contra Revenue for Interest Revenue - Investments											15

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2005 Reporting

			USSGL Account Attributes/2										
Line No	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
16	5319	Contra Revenue for Interest Revenue - Other											15
16	5320	Penalties, Fines, and Administrative Fees Revenue											15
16	5329	Contra Revenue for Penalties, Fines, and Administrative Fees											15
16	5400	Benefit Program Revenue											15
16	5409	Contra Revenue for Benefit Program Revenue											15
16	5500	Insurance and Guarantee Premium Revenue											15
16	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											15
16	5600	Donated Revenue - Financial Resources											15
16	5609	Contra Revenue for Donations - Financial Resources											15
16	5750	Expenditure Financing Sources - Transfers-In											15
16	5800	Tax Revenue Collected											15
16	5801	Tax Revenue Accrual Adjustment											15
16	5809	Contra Revenue for Taxes											15
16	5890	Tax Revenue Refunds											15
16	5900	Other Revenue											15
16	5909	Contra Revenue for Other Revenue											15
17	**Net Outlays**	**This line is calculated.**											
		Same as sum of amounts reported on lines 15C through 16.											16

FOOTNOTES AND ADDITIONAL INFORMATION:

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006, but available for early implementation fiscal 2005. Early implementation is strongly encouraged.

1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR). Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing 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 "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Anticipated amounts should be 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 3E1 and 3E2 are rolled up to line 3E of the SBR.

8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.

9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

12/ SF 133 lines 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.

13/ SF 133 lines 10A, 10B, and 10C are rolled up to line 10 of the SBR.

14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

15/ The SBR is an agency-wide report. Distributed offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.

16/ Lines 3F, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
	For All Unexpended Balances:							
1		Treasury Appropriation Fund Symbol						
2		Preclosing Unexpended Balance - Treasury Supplied						
3		N/A						
4		Unobligated and Obligated Balance Withdrawn/Canceled						
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
5		Postclosing Unexpended Balance						
5		1010	Fund Balance With Treasury	E				
6		Other Authorizations						
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:							
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2,3
	For Treasury Appropriation Fund Symbols With Imprest Funds:							
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:							
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:							
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
	For Treasury Appropriation Fund Symbols With Investments in Agency Securities:							
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3
	For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY							
6	973	1618	Market Adjustment - Investments	E				2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	2,3

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Borrowing Authority - Treasury Supplied**						
3		**Increases and Rescissions**						
3	951	4140	Substitution of Borrowing Authority	E		T		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
3	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	T		2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		2
4		**Borrowings**						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5		N/A						
	CALC (2 +/- 3 - 4) Also Equals:							
6		**Balance**						
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	T		2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Borrowing Authority - Treasury Supplied**						
3		**Increases**						
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
4		**Borrowings**						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5		**Adjustments**						
5	951	4140	Substitution of Borrowing Authority	E		T		2
5	962	4140	Substitution of Borrowing Authority	E		P		2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
5	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
5	951	4144	Borrowing Authority Withdrawn	E		T		2
5	962	4144	Borrowing Authority Withdrawn	E		P		2
	CALC (2 + 3 - 4 - 5) Also Equals:							
6		**Balance**						
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4144	Borrowing Authority Withdrawn	E		T		2
6	962	4144	Borrowing Authority Withdrawn	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Contract Authority - Treasury Supplied**						
3		**New Contract Authority**						
3	941	4131	Current-Year Contract Authority Realized	E				2
4		**Appropriations To Liquidate**						
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
5		**Writeoffs, Restorations, or Adjustments**						
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2
	CALC (2 + 3 - 4 +/- 5) Also Equals:							
6		**Balance of Unfunded Contract Authority**						
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Contract Authority - Treasury Supplied**						
3		**New Contract Authority**						
3	941	4131	Current-Year Contract Authority Realized	E				2
4		**Appropriations To Liquidate**						
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
5		**Writeoffs, Restorations, or Adjustments**						
5	941	4132	Substitution of Contract Authority	E	S			2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
	CALC (2 + 3 - 4 - 5) Also Equals:							
6		**Balance of Unfunded Contract Authority**						
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4132	Substitution of Contract Authority	E	S			2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
	For all Treasury Appropriation Fund Symbols:							
7		**Reimbursements Earned and Refunds**						
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E				
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E				
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	E				
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	E				
7		4137	Transfers of Contract Authority	E				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	E				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				
7		4234	Other Federal Receivables - Transferred	E				
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F	
7		4281	Actual Program Fund Subsidy Receivable	E				
7		4283	Interest Receivable From Treasury	E				
7		4285	Receivable From the Liquidating Fund	E				
7		4286	Receivable From the Financing Fund	E				
7		4287	Other Federal Receivables	E				
8		**Unfilled Customer Orders**						
8		4221	Unfilled Customer Orders Without Advance	E			E/F	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			E/F	
9		**Undelivered Orders and Contracts**						
9		4801	Undelivered Orders - Obligations, Unpaid	E				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				
10		**Accounts Payable and Other Liabilities**						
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	E				
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E				
10		**4320**	**Adjustments for Changes In Prior-Year Allocations of Budgetary Resources**	**E**				**6**
10		4901	Delivered Orders - Obligations, Unpaid	E				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				
	CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract							
	Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:							

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
11		**Unobligated Balance**						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				
11		4382	Temporary Reduction - New Budget Authority	E				
11		4383	Temporary Reduction - Prior-Year Balances	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Exempt From Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments - Programs Subject to Apportionment	E				
11		4720	Commitments - Programs Exempt From Apportionment	E				

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006, but available for early implementation fiscal 2005. Early implementation strongly encouraged.

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2005 USSGL 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 includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
5/ For use with OMB approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).
6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

USSGL Crosswalk - Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E/O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		

USSGL Crosswalk - Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E/O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E/O		
3	Post	E	1340	Interest Receivable	F	E/O		
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
4 Loans Receivable								
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
5 Other								
5	Post	E	1410	Advances to Others	F	E/O		
5	Post	E	1450	Prepayments	F	E/O		
5	Post	E	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.
5	Post	E	1990	Other Assets	F	E/O		

USSGL Crosswalk - Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
6 Total Intragovernmental Assets CALC (1..5)								
Assets With the Public								
7 Cash, Foreign Currency, and Other Monetary Assets								
7	Post	E	1110	Undeposited Collections	N*	E/O		
7	Post	E	1120	Imprest Funds	N*	E/O		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E/O		
7	Post	E	1195	Other Monetary Assets	N*	E/O		
7	Post	E	1200	Foreign Currency	N*	E/O		
7	Post	E	1531	Seized Monetary Instruments	N*	O		
7	Post	E	1532	Seized Cash Deposited	N*	O		
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E/O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

USSGL Crosswalk - Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
10 Taxes Receivable								
10	Post	E	1325	Taxes Receivable	N*	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	O		
11 Loans Receivable and Related Foreclosed Property								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
12 Inventory and Related Property								
12	Post	E	1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		

USSGL Crosswalk - Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
Assets With the Public								
13 General Property, Plant, and Equipment								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	E		

USSGL Crosswalk - Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
14 Other								
14	Post	E	1410	Advances to Others	N	E/O		
14	Post	E	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
15 Total Assets CALC (6..14)								
Intragovernmental Liabilities								
16 Accounts Payable								
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C	
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
17 Debt								
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	E	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2540	Participation Certificates	F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		C/U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		C/U	
18	Post	E	2310	Advances From Others	F		C	

USSGL Crosswalk - Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
18	Post	E	2320	Deferred Credits	F		C/U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
18	Post	E	2940	Capital Lease Liability	F		C/U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C/U	
19 Total Intragovernmental Liabilities CALC (16..18)								
Liabilities With the Public								
20 Accounts Payable								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
20	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	
21 Loan Guarantee Liability								
21	Post	E	2180	Loan Guarantee Liability	N*		C	
22 Debt Held by the Public								
22	Post	E	2140	Accrued Interest Payable	N		C/U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2540	Participation Certificates	N		C/U	
22	Post	E	2590	Other Debt	N		C/U	
23 Federal Employee and Veterans' Benefits								
23	Post	E	2610	Actuarial Pension Liability	N*		C/U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C/U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C/U	
23	Post	E	2650	Actuarial FECA Liability	N*		C/U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U	

USSGL Crosswalk - Balance Sheet for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
24 Environmental Cleanup and Disposal Costs								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C/U	
25 Benefits Due and Payable								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C/U	
26 Other Liabilities With the Public								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C/U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		C/U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		C/U	
26	Post	E	2310	Advances From Others	N		C	
26	Post	E	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N*		C/U	
26	Post	E	2940	Capital Lease Liability	N		C/U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C/U	
27 Total Liabilities				CALC (19..26)				
28 Commitments and Contingencies (Note 16)								
Net Position								
29 Unexpended Appropriations								
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30 Cumulative Results of Operations								
30	Post	E	3310	Cumulative Results of Operations				
31 Total Net Position				CALC (29+30)				
32 Total Liabilities/Net Position				CALC (27+31)				

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

* By definition, the USSGL account can only have this USSGL account attribute domain.

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ 2/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	Additional Information Required
Program Costs:								
Program A:								
1 Intragovernmental Gross Costs								
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F	X		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F	X		Production, Nonproduction
1	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2 Less: Intragovernmental Earned Revenues								
2	Pre	E	5100	Revenue From Goods Sold	F	X		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X		
2	Pre	E	5200	Revenue From Services Provided	F	X		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X		
2	Pre	E	5310	Interest Revenue - Other	F	X	A	
2	Pre	E	5311	Interest Revenue - Investments	F	X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	A	
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	A	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	A	
2	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	X	A	
2	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	A	
2	Pre	E	5400	Benefit Program Revenue	F	X		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X		
2	Pre	E	5900	Other Revenue	F	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
2	Pre	E	7110	Gains on Disposition of Assets - Other	F	X		Production, Nonproduction

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ 2/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	Additional Information Required
2	Pre	E	7111	Gains on Disposition of Investments	F	X		Production, Nonproduction
2	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Production, Nonproduction
2	Pre	E	7180	Unrealized Gains	F	X		Production, Nonproduction
2	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
3 Intragovernmental Net Costs								
3			CALC (1 - 2)					
4 Gross Costs With the Public								
4	Pre	E	6100	Operating Expenses/Program Costs	N			Production
4	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
4	Pre	E	6320	Interest Expenses on Securities	N			Production
4	Pre	E	6330	Other Interest Expenses	N			Production
4	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
4	Pre	E	6500	Cost of Goods Sold	N			Production
4	Pre	E	6600	Applied Overhead	N			Production
4	Pre	E	6610	Cost Capitalization Offset	N			Production
4	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
4	Pre	E	6720	Bad Debt Expense	N			Production
4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
4	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Production, Nonproduction
4	Pre	E	7211	Losses on Disposition of Investments	N	X		Production, Nonproduction
4	Pre	E	7212	Losses on Disposition of Borrowings	N	X		Production, Nonproduction
4	Pre	E	7280	Unrealized Losses	N	X		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction
4	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
5 Less: Earned Revenues From the Public								
5	Pre	E	5100	Revenue From Goods Sold	N	X		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X		
5	Pre	E	5200	Revenue From Services Provided	N	X		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X		
5	Pre	E	5310	Interest Revenue - Other	N	X	A	
5	Pre	E	5311	Interest Revenue - Investments	N	X	A	
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	A	
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	A	
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	A	
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	X	A	
5	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	A	
5	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	A	
5	Pre	E	5400	Benefit Program Revenue	N	X		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X		

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ 2/ NonFederal	Exchange/ Nonexch.	Cust/ Noncust.	Additional Information Required
5	Pre	E	5900	Other Revenue	N	X		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	X		
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	X		Production, Nonproduction
5	Pre	E	7111	Gains on Disposition of Investments	N	X		Production, Nonproduction
5	Pre	E	7112	Gains on Disposition of Borrowings	N	X		Production, Nonproduction
5	Pre	E	7180	Unrealized Gains	N	X		Production, Nonproduction
5	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
6 Net Costs With the Public								
6			CALC (4 - 5)					
7 Total Net Costs								
7			CALC (3 + 6)					
8 Costs Not Assigned to Programs								
8	Pre	E	6400	Benefit Expense	Y			Nonproduction. Cost not assigned to programs.
8	Pre	E	6800	Future Funded Expenses	Y			Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Nonproduction. Cost not assigned to programs.
8	Pre	E	6900	Nonproduction Costs	Y			Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets - Other	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7211	Losses on Disposition of Investments	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7212	Losses on Disposition of Borrowings	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend	Y	X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
9 Less: Earned Revenues Not Attributed to Programs								
9	Pre	E	5310	Interest Revenue - Other	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	5311	Interest Revenue - Investments	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest Revenue - Other	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue	Y	X		Exchange revenue not attributable to programs.
9	Pre	E	7110	Gains on Disposition of Assets - Other	Y	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7111	Gains on Disposition of Investments	Y	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7112	Gains on Disposition of Borrowings	Y	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7180	Unrealized Gains	Y	X		Nonproduction. Cost not assigned to programs.
9	Pre	E	7190	Other Gains	Y	X		Nonproduction. Cost not assigned to programs.
10 Net Cost of Operations								
10			CALC (7 + 8 - 9)					

Footnotes:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N).

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			
X		1	Pre	B	3310	Cumulative Results of Operations			
		2	Adjustments (+/-)						
		a.	Changes in Accounting Principles (+/-)						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			Portion related to changes in accounting principles.
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles.
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			Portion related to changes in accounting principles.
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles.
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			Portion related to changes in accounting
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			Portion related to changes in accounting
		b.	Corrections of Errors (+/-)						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			Portion related to correction of errors.
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to correction of errors.
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			Portion related to correction of errors.
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to correction of errors.
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			Portion related to correction of errors.
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			Portion related to correction of errors.
		3	Beginning Balances, as Adjusted						
X	X	3			Calc (1..2)				
		Budgetary Financing Sources:							
		4	Appropriations Received						
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution.

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		5	Appropriations Transferred-In/Out (+/-)						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-In			Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers-			Debit - Decreases/Credit - Increases
		6	Other Adjustments (Rescissions, etc.) (+/-)						
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Related to adjustments. Debit - Decreases /Credit - Increases
		7	Appropriations Used						
	X	7	Pre	E	3107	Unexpended Appropriations - Used			Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations			Debit - Decreases/Credit - Increases
		8	Nonexchange Revenue						
X		8	Pre	E	5310	Interest Revenue - Other	T	A	
X		8	Pre	E	5311	Interest Revenue - Investments	T	A	
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	T	A	
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	T	A	
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	T	A	
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A	
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	
X		8	Pre	E	5400	Benefit Program Revenue	T		
X		8	Pre	E	5409	Contra Revenue for Benefit Program Revenue	T		
X		8	Pre	E	5800	Tax Revenue Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	
		9	Donations and Forfeitures of Cash and Cash Equivalents						

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
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			
X		10	Pre	E	5745	Appropriated Earmarked Receipts			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-			
X		10	Pre	E	5755	Transfers-In			
X		10	Pre	E	5760	Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	**Other Budgetary Financing Sources (+/-)**						
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary
X		11	Pre	E	7190	Other Gains	T		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary
X		11	Pre	E	7290	Other Losses	T		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
		Other Financing Sources:							
		12	**Donations and Forfeitures of Property**						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
		13	**Transfers-In/Out Without Reimbursement (+/-)**						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	**Imputed Financing From Costs Absorbed by Others**						
X		14	Pre	E	5780	Imputed Financing Sources			
		15	**Other (+/-)**						
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	7110	Gains on Disposition of Assets - Other	T		No budgetary impact.
X		15	Pre	E	7111	Gains on Disposition of Investments	T		No budgetary impact.
X		15	Pre	E	7112	Gains on Disposition of Borrowings	T		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.
X		15	Pre	E	7211	Losses on Disposition of Investments	T		No budgetary impact.
X		15	Pre	E	7212	Losses on Disposition of Borrowings	T		No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.
		16	**Total Financing Sources**						
X		16		Calc (6..15)					
	X	16		Calc (4..7)					
X		**17**	**Net Cost of Operations (+/-)**						

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	**Unexp. Approp.**	**Line No.**	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Exch./ Nonexch.**	**Custodial/ Noncust.**	**Additional Information Required**
X	X	**18**	**Net Change**		Calc (16-17)				
		19	**Ending Balances**						
X		19		Calc ((3+16) -17)					Should equal the ending amount reported as net position on the Balance Sheet.
	X	19		Calc (3 + 16)					Should equal the ending amount reported as net position on the Balance Sheet.

* By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

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USSGL Crosswalk - OMB Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1	**Obligations Incurred (Must = SBR line 8)**						
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2	**Less: Spending Authority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2**						
2	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. Net of (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. Net of (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
2	Pre	E	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			
2	Pre	E-B	4285	Receivable From the Liquidating Fund			
2	Pre	E-B	4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
3	**Obligations Net of Offsetting Collections and Recoveries**						
3			CALC (1 - 2)				
4	**Less: Distributed Offsetting Receipts (Must = SBR line 16)**						Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue From Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue - Other			
4	Pre	E	5311	Interest Revenue - Investments			
4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Pre	E	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	E	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
4	Pre	E	5800	Tax Revenue Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenue Refunds			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
5	**Net Obligations**						
5			CALC (3 - 4)				

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
Other Resources							
6	**Donations and Forfeitures of Property (Must = CNP line 12)**						
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
7	**Transfers In/Out Without Reimbursement (+/-) (Must = CNP line 13)**						
7	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	**Imputed Financing From Costs Absorbed by Others (Must = CNP line 14)**						
8	Pre	E	5780	Imputed Financing Sources			
9	**Other Resources (+/-) (Must = CNP line 15)**						
9	Pre	E	5790	Other Financing Sources			No budgetary impact
9	Pre	E	5799	Adjustment of Appropriations Used			
9	Pre	E	5900	Other Revenue		T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets - Other		T	No budgetary impact.
9	Pre	E	7111	Gains on Disposition of Investments		T	No budgetary impact.
9	Pre	E	7112	Gains on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		T	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets - Other		T	No budgetary impact.
9	Pre	E	7211	Losses on Disposition of Investments		T	No budgetary impact.
9	Pre	E	7212	Losses on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses		T	No budgetary impact.
9	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.
10	**Net Other Resources Used to Finance Activities**						
			CALC (6...9)				
11	***Total Resources Used to Finance Activities***						
			CALC (5+10)				

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12	**Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided**						
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	**Resources That Fund Expenses Recognized in Prior Periods**						
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OR-						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit balance.

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
	13* **Comment:** The collection of vendor overpayments may be reported as a resource that does						
	not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments						
	may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase						
	to USSGL account 6790 recorded when the collection is received.						
	13^ **Comment:** If financing sources that fund costs of prior periods cannot be derived from the change						
	in the unfunded liabilities, an optional method is to record a decrease to future funded expenses,						
	USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported						
	as financing sources that fund costs of prior periods.						
14	**Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations**						
14A	**Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy**						
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
14A	Pre	E	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only
14A	Pre	E	4262	Actual Collections of Loan Principal			Credit reform financing funds only
14A	Pre	E	4263	Actual Collections of Loan Interest			Credit reform financing funds only
14A	Pre	E	4264	Actual Collections of Rent			Credit reform financing funds only
14A	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
14A	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
14A	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
14A	Pre	E	4271	Actual Program Fund Subsidy Collected			Credit reform financing funds only
14A	Pre	E	4273	Interest Collected From Treasury			Credit reform financing funds only
14A	Pre	E	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A	Pre	E	4277	Other Actual Collections - Federal			Credit reform financing funds only
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only
14A	Pre	E	4283	Interest Receivable From Treasury			Credit reform financing funds only
14A	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only
14A	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
14B	**Other**						Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.
14B	Pre	E	5310	Interest Revenue - Other		T	
14B	Pre	E	5311	Interest Revenue - Investments		T	
14B	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
14B	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		T	
14B	Pre	E	5319	Contra Revenue for Interest Revenue - Other		T	
14B	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	Pre	E	5400	Benefit Program Revenue		T	
14B	Pre	E	5409	Contra Revenue for Benefit Program Revenue		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenue Refunds		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15	**Resources That Finance the Acquisition of Assets**						
15	Pre	E	8802	Purchases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OR-							
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only
15	Pre	E-B	1523	Inventory Held for Repair			Current-year purchase amount only
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only
15	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
15	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
15	Pre	E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
15	Pre	E-B	1591	Other Related Property			Current-year purchase amount only

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
15	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
15	Pre	E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
15	Pre	E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
	Comment: If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).						
	Note: Other asset transactions that have yet to be identified may affect this line.						
	Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss.						
	Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified also may affect this line.						
	Comment: Transactions for non-Government securities have not been completed. Changes to line 15 may be necessary once the transactions are completed.						
16	**Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations/3**						
16	Pre	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
16	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
16	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
16	Pre	E	5790	Other Financing Sources			
16	Pre	E	7110	Gains on Disposition of Assets - Other		T	
16	Pre	E	7111	Gains on Disposition of Investments		T	
16	Pre	E	7112	Gains on Disposition of Borrowings		T	
16	Pre	E	7180	Unrealized Gains		T	
16	Pre	E	7190	Other Gains		T	
16	Pre	E	7210	Losses on Disposition of Assets - Other		T	
16	Pre	E	7211	Losses on Disposition of Investments		T	

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
16	Pre	E	7212	Losses on Disposition of Borrowings		T	
16	Pre	E	7280	Unrealized Losses		T	
16	Pre	E	7290	Other Losses		T	
16	Pre	E	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
	Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL						
	account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.						
17	***Total Resources Used to Finance Items Not Part of the Net Cost of Operations***						
			CALC (12...16)				
18	***Total Resources Used to Finance the Net Cost of Operations***						
			CALC (11-17)				
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:							
Components Requiring or Generating Resources in Future Periods:							
19	**Increase in Annual Leave Liability**						
19*	Pre	E-B	2220	Unfunded Leave			If net increase
	-OR-						
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
20	**Increase in Environmental and Disposal Liability**						
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OR-						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.
21	**Upward/Downward Reestimates of Credit Subsidy Expense (+/-)**						
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OR-						
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.

USSGL Crosswalk - OMB Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Federal/ NonFed.**	**Exch./ Nonexch.**	**Additional Information Required**
22	**Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)**						
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		X	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
23	**Other (+/-)**						
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
	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:							

USSGL Crosswalk - OMB Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
25	**Depreciation and Amortization**						
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		X	
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X	
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
26	**Revaluation of Assets or Liabilities (+/-)**						
26	Pre	E	7110	Gains on Disposition of Assets - Other		X	Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
26	Pre	E	7111	Gains on Disposition of Investments		X	
26	Pre	E	7112	Gains on Disposition of Borrowings		X	
26	Pre	E	7180	Unrealized Gains		X	
26	Pre	E	7190	Other Gains		X	
26	Pre	E	7210	Losses on Disposition of Assets - Other		X	
26	Pre	E	7211	Losses on Disposition of Investments		X	
26	Pre	E	7212	Losses on Disposition of Borrowings		X	
26	Pre	E	7280	Unrealized Losses		X	
26	Pre	E	7290	Other Losses		X	
26	Pre	E	7300	Extraordinary Items			
27	**Other (+/-)/3**						
27	Pre	E	5311	Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5400	Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	Pre	E	6500	Cost of Goods Sold			
27	Pre	E	6600	Applied Overhead			Related to cost capitalization offsets.
27	Pre	E	6610	Cost Capitalization Offset			Related to cost capitalization offsets.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
	27* **Comment:** An option for recording the decrease in cost that results from a receivable for a vendor						
	overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of						
	components of net cost of operations that will not require or generate resources.						

USSGL Crosswalk - OMB Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
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 in FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

* By definition, the USSGL account can only have this attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

3 - According to OMB Circular No. A-136 (August 2005), "Financial Reporting Requirements," Section 9.37, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

Shaded attributes are not applicable for budgetary accounts.

Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Additional Information Required
Revenue Activity:					
Sources of Cash Collections:					
1	Individual Income and FICA/SECA Taxes				
1	E	5800	Tax Revenue Collected	S	
2	Corporate Income Taxes				
2	E	5800	Tax Revenue Collected	S	
3	Excise Taxes				
3	E	5800	Tax Revenue Collected	S	
4	Estate and Gift Taxes				
4	E	5800	Tax Revenue Collected	S	
5	Federal Unemployment Taxes				
5	E	5800	Tax Revenue Collected	S	
6	Custom Duties				
6	E	5800	Tax Revenue Collected	S	
7	Miscellaneous				
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2005 Reporting

Line No.	Trial Bal.	Acct. No.	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Cust./ Noncust.	Additional Information Required
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. Increase/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. Increase/Decrease
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	Increase/Decrease
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	Increase/Decrease
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. Increase/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. Increase/Decrease
8	**Total Cash Collections**				
8		CALC	(1 . . . 7)		
9	**Accrual Adjustments**				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	**Trial Bal.**	**Acct. No.**	**USSGL Account Title**	**Cust./ Noncust.**	**Additional Information Required**
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	**Total Custodial Revenue**			S	
10		CALC	(8 + 9)		
Disposition of Collections:					
11	**Transferred to Others (by Recipient):**				
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
***Comment:** If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980					
should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.					
12	**(Increase)/Decrease in Amount Yet To Be Transferred (+/-)**				
12	E	5991	Accrued Collections for Others	S*	
"Optional Method"					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. Increase/Decrease

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2005 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	**Trial Bal.**	**Acct. No.**	**USSGL Account Title**	**Cust./ Noncust.**	**Additional Information Required**
13	**Refunds and Other Payments**				
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	**Retained by the Reporting Entity**				
14		CALC	(10 - 11 - 12 - 13)		
If "Optional Method" is used					
14		CALC	(10 - 11 + 12 - 13)		
15	**Net Custodial Activity**				
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
If "Optional Method" is used					
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and " FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

Footnotes:

1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

* By definition, the USSGL account can only have this USSGL account attribute domain.

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
OBLIGATIONS BY PROGRAM ACTIVITY																							
0001 through 0999			Not supported by USSGL.																				
1000 Total new obligations (+)																							
1000	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												U						
1000	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												U						
1000	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U						
1000	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U						
1000	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E												U						
1000	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U						
1000	+	4901	Delivered Orders - Obligations, Unpaid	C	E												U						
1000	-	4901	Delivered Orders - Obligations, Unpaid	C	B												U						
1000	+	4902	Delivered Orders - Obligations, Paid	C	E												U						
1000	+	4908	Authority Outlayed Not Yet Disbursed	C	E												U						
1000	-	4908	Authority Outlayed Not Yet Disbursed	C	B												U						
1000	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												U						
1000	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												U						
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION																							
2140 Unobligated balance carried forward, start of year																							
2140	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	B												U						
2140	+	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable	D	B												U						
2140	-	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	C	B												U						
2140	-	4136	Contract Authority to be Liquidated by Trust Funds	C	B												U						
2140	+	4137	Transfers of Contract Authority	D	B												U						
2140	+	4139	Contract Authority Carried Forward	D	B												U						
2140	+	4149	Borrowing Authority Carried Forward	D	B												U						
2140	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B												U						
2140	+	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	B												U						
2140	-	4172	Non-Allocation Transfers of Invested Balances - Payable	C	B												U						
2140	+	4201	Total Actual Resources - Collected	D	B												U						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2140	+	4221	Unfilled Customer Orders Without Advance	D	B				F/E								U						
2140	+	4222	Unfilled Customer Orders With Advance	D	B												U						
2140	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	B												U						
2140	+	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								U						
2140	+	4281	Actual Program Fund Subsidy Receivable	D	B												U						
2140	+	4283	Interest Receivable From Treasury	D	B												U						
2140	+	4285	Receivable From the Liquidating Fund	D	B												U						
2140	+	4286	Receivable From the Financing Fund	D	B												U						
2140	+	4287	Other Federal Receivables	D	B												U						
2140	-	4384	Temporary Reduction Returned by Appropriation	C	B												U						
2140	-	4394	Receipts Unavailable for Obligation Upon Collection	C	B												U						
2140	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	B												U						
2140	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B												U						
2140	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												U						
2140	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U						
2140	-	4901	Delivered Orders - Obligations, Unpaid	C	B												U						
2140	-	4908	Authority Outlayed Not Yet Disbursed	C	B												U						
2200 New budget authority (gross) (+)																							
2200		This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000.																					
2210 Resources available from recoveries of prior year obligations (+)																							
2210	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												U						
2210	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												U						
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]																							
2221	-	4176	Allocation Transfers of Prior-Year Balances	C	E								##	####			U	T					
2221	-	4190	Transfers - Prior-Year Balances	C	E								##	####			U	T					
2222 Unobligated balance transferred from other accounts (+) [xx-xxxx]																							
2222	+	4176	Allocation Transfers of Prior-Year Balances	D	E								##	####			U	F					
2222	+	4190	Transfers - Prior-Year Balances	D	E								##	####			U	F					
2230 Expired unobligated balance transfer to unexpired account (+)																							
2230	+	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations	D	E												U						
2230	+	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E												U						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2235 Unexpired unobligated balance transfer to expired account (-)																							
2235	**-**	**4192**	**Balance Transfers - Unexpired TAFS to Expired TAFS**	**C**	**E**												**U**						
2240 Capital transfer to general fund (-)																							
2240	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	C	E												U						
2260 Portion applied to repay debt (-)																							
2260	-	4147	Actual Repayments of Debt, Prior-Year Balances	C	E												U						
2270 Balance of authority to borrow withdrawn (-)																							
2270	-	4144	Borrowing Authority Withdrawn	C	E												U						
2275 Balance of contract authority withdrawn (-)																							
2275	-	4134	Contract Authority Withdrawn	C	E												U						
2333 Adjustment for change in allocation																							
2333	**+**	**4320**	**Adjustment for Change in Prior-Year Allocation of Budgetary Resources**	**D**	**E**												**U**						
2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)																							
2380	-	4383	Temporary Reduction - Prior-Year Balances	C	E		99-177				D					DEF	U						
2380	-	4393	Permanent Reduction - Prior-Year Balances	C	E		99-177				D					DEF	U						
2385 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)																							
2385	-	4383	Temporary Reduction - Prior-Year Balances	C	E		99-177				M					DEF	U						
2385	-	4393	Permanent Reduction - Prior-Year Balances	C	E		99-177				M					DEF	U						
2390 Total budgetary resources available for obligation (+)																							
2390		This line is calculated. Equals sum of P&F lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385.																					
2395 Total new obligations (-)																							
2395		This line is calculated. Same as P&F line 1000, with opposite sign.																					
2397 Deficiency (+)																							
2397	-	4450	Unapportioned Authority	C	E												U		D				
2397	-	4510	Apportionments	C	E			A									U		D				
2397	-	4610	Allotments - Realized Resources	C	E												U		D				
2397	-	4620	Unobligated Funds Exempt From Apportionment	C	E												U		D				
2397	-	4630	Funds Not Available for Commitment/Obligation	C	E												U		D				
2397	-	4700	Commitments - Programs Subject to Apportionment	C	E												U		D				
2397	-	4720	Commitments - Programs Exempt From Apportionment	C	E												U		D				
2398 Unobligated balance expiring or withdrawn (-)																							
2398	-	4350	Canceled Authority	C	E												U			X	N		
2398	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation	C	E												U				N		

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
2398	-	4420	Unapportioned Authority - Pending Rescission	C	E												U				Y		
2398	-	4450	Unapportioned Authority	C	E												U		X		Y		
2398	-	4510	Apportionments	C	E			A									U		X		Y		
2398	-	4510	Apportionments	C	E			S									U				Y		
2398	-	4610	Allotments - Realized Resources	C	E												U		X		Y		
2398	-	4620	Unobligated Funds Exempt From Apportionment	C	E												U		X		Y		
2398	-	4630	Funds Not Available for Commitment/Obligation	C	E												U		X		Y		
2398	-	4700	Commitments - Programs Subject to Apportionment	C	E												U		X		Y		
2398	-	4720	Commitments - Programs Exempt From Apportionment	C	E												U		X		Y		
2440 Unobligated balance carried forward, end of year																							
2440	+	4420	Unapportioned Authority - Pending Rescission	C	E												U				N		
2440	+	4430	Unapportioned Authority - OMB Deferral	C	E												U				N		
2440	+	4450	Unapportioned Authority	C	E												U		X		N		
2440	+	4510	Apportionments	C	E			A									U		X		N		
2440	+	4510	Apportionments	C	E			S									U				N		
2440	+	4610	Allotments - Realized Resources	C	E												U		X		N		
2440	+	4620	Unobligated Funds Exempt From Apportionment	C	E												U		X		N		
2440	+	4630	Funds Not Available for Commitment/Obligation	C	E												U		X		N		
2440	+	4700	Commitments - Programs Subject to Apportionment	C	E												U		X		N		
2440	+	4720	Commitments - Programs Exempt From Apportionment	C	E												U		X		N		
MEMORANDUM ENTRY																							
2441 Special and trust fund receipts returned to schedule N																							
2441	-	4350	Canceled Authority	C	E												U				N	2/8	
2441	-	4399	Special and Trust Fund Refunds Temporarily Precluded from Obligation	C	E												U				N		
NEW BUDGET AUTHORITY (GROSS), DETAIL																							
4000 Appropriation (+)																							
4000	+	4111	Debt Liquidation Appropriations	D	E	P					D						U					1/3/4	
4000	+	4112	Liquidation of Deficiency - Appropriations	D	E						D						U					1/3/4	
4000	+	4115	Loan Subsidy Appropriation	D	E	P					D						U					1/3/4	
4000	+	4117	Loan Administrative Expense Appropriation	D	E	P					D						U					1/3/4	
4000	+	4118	Reestimated Loan Subsidy Appropriation	D	E						D						U					1/3/4	
4000	+	4119	Other Appropriations Realized	D	E	P					D				X		U						
4000	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					1/3/4	
4000	+	4391	Adjustments To Indefinite No-Year Authority	D	E						D						U					1/3/4	

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

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4020 Appropriation (special fund) (+)																							
4020	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					D						U					2	
4020	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					2	
4020	-	4384	Temporary Reduction Returned by Appropriation	C	E	P					D						U					2	
4020	+	4384	Temporary Reduction Returned by Appropriation	C	B	P					D						U					2	
4020	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						D						U					2	
4020	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						D						U					2	
4026 Appropriation (trust fund) (+)																							
4026	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					D						U					7/8	
4026	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	E	P					D						U					7/8	
4026	-	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	C	E						D						U					7/8	
4026	+	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E						D						U					7/8	
4026	-	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable	D	B						D						U					7/8	
4026	-	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	C	E						D						U					7/8	
4026	+	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	C	B						D						U					7/8	
4026	+	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E	P					D						U					7/8	
4026	-	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers Out	C	E						D						U					7/8	
4026	+	4138	Appropriation to Liquidate Contract Authority	D	E						D						U					7/8	
4026	-	4384	Temporary Reduction Returned by Appropriation	C	E	P					D						U					7/8	
4026	+	4384	Temporary Reduction Returned by Appropriation	C	B	P					D						U					7/8	
4026	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						D						U					7/8	
4026	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						D						U					7/8	
4028 Appropriation available from subsequent year (+)																							
4028	+	4119	Other Appropriations Realized	D	E	P					D				F		U						
4029 Appropriation available in prior year (-)																							
4029	-	4119	Other Appropriations Realized	D	E	P					D				P		U						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

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4035 Appropriation permanently reduced (-)																							
4035	-	4392	Permanent Reduction - New Budget Authority	C	E	P					D						U						
4036 Unobligated balance permanently reduced (-)																							
4036	-	4393	Permanent Reduction - Prior-Year Balances	C	E	B/D/P/ R/S					D						U						
4037 Appropriation temporarily reduced (-)																							
4037	-	4382	Temporary Reduction - New Budget Authority	C	E	P					D						U						
4037	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E	P					D						U						
4038 Unobligated balance temporarily reduced (-)																							
4038	-	4383	Temporary Reduction - Prior-Year Balances	C	E	P					D						U						
4038	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E	P					D						U						
4047 Portion applied to repay debt (-)																							
4047	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	P					D						U						
4048 Portion applied to liquidate deficiencies (-)																							
4048	-	4112	Liquidation of Deficiency - Appropriations	D	E						D						U						
4049 Portion applied to liquidate contract authority (-)																							
4049	-	4135	Contract Authority Liquidated	C	E	P					D						U						
4049	-	4136	Contract Authority to be Liquidated by Trust Funds	C	E						D						U						
4049	+	4136	Contract Authority to be Liquidated by Trust Funds	C	B						D						U						
4050 Portion of appropriation to liquidate contract authority (-)																							
4050	-	4130	Appropriation to Liquidate Contract Authority Withdrawn	C	E												U						
4053 Portion substituted for borrowing authority (-)																							
4053	-	4140	Substitution of Borrowing Authority	C	E	P					D						U						
4100 Transferred to other accounts (-) [xx-xxxx]																							
4100	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	E						D		##	####			U	T					
4100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	B						D		##	####			U	T					
4100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	C	E						D		##	####			U	T					
4100	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	C	E						D		##	####			U	T					
4100	-	4170	Transfers - Current Year Authority	C	E	P					D		##	####			U	T					
4100	-	4172	Non-Allocation Transfers of Invested Balances - Payable	C	E						D		##	####			U	T					

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

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4100	+	4172	Non-Allocation Transfers of Invested Balances - Payable	C	B						D		##	####			U	T					
4100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	C	E						D		##	####			U	T					
4100	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	P					D		##	####			U	T					
4200 Transferred from other accounts (+) [xx-xxxx]																							
4200	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	E						D		##	####			U	F					
4200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B						D		##	####			U	F					
4200	+	4167	Allocations of Realized Authority - Transferred from Invested Balances	D	E						D		##	####			U	F					
4200	+	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E						D		##	####			U	F					
4200	+	4170	Transfers - Current Year Authority	D	E	P					D		##	####			U	F					
4200	+	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	E						D		##	####			U	F					
4200	-	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	B						D		##	####			U	F					
4200	+	4173	Non-Allocation Transfers of Invested Balances - Transferred	D	E						D		##	####			U	F					
4200	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	P					D		##	####			U	F					
4300 Appropriation (total discretionary) (+)																							
4300		This line is calculated. Equals sum of P&F lines 4000 through 4200.																					
4700 Authority to borrow (+)																							
4700	+	4141	Current-Year Borrowing Authority Realized	D	E						D						U						
4700	-	4143	Downward Adjustments to Indefinite Borrowing Authority	C	E						D						U						
4735 Authority to borrow permanently reduced (+)																							
4735	-	4392	Permanent Reduction - New Budget Authority	C	E	B					D						U						
4790 Authority to borrow (total discretionary) (+)																							
4790		This line is calculated. Equals sum of P&F lines 4700 through 4735.																					
4900 Contract authority (+)																							
4900	+	4131	Current-Year Contract Authority Realized	D	E						D						U						
4900	-	4133	Downward Adjustments to Indefinite Contract Authority	C	E						D						U						
4935 Contract authority permanently reduced (-)																							
4935	-	4392	Permanent Reduction - New Budget Authority	C	E	C					D						U						

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4936 Unobligated balance permanently reduced (-)																							
4936	-	4393	Permanent Reduction - Prior-Year Balances	C	E	C					D						U						
4945 Portion precluded from obligation (limitation on obligations) (-)																							
4945	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	E	C					D						U						
4945	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	B	C					D						U						
4990 Contract authority (total discretionary) (+)																							
4990		This line is calculated. Equals sum of P&F lines 4900 through 4945.																					
5000 Reappropriation (+)																							
5000	+	4150	Reappropriations	D	E						D						U						
5035 Reappropriation permanently reduced (-)																							
5035	-	4392	Permanent Reduction - New Budget Authority	C	E	R					D						U						
5300 Reappropriation (total discretionary) (+)																							
5300		This line is calculated. Equals sum of P&F lines 5000 through 5035.																					
5500 Advance appropriation (+)																							
5500	+	4111	Debt Liquidation Appropriations	D	E	D					D						U					1/3/4	
5500	+	4115	Loan Subsidy Appropriation	D	E	D					D						U					1/3/4	
5500	+	4117	Loan Administrative Expense Appropriation	D	E	D					D						U					1/3/4	
5500	+	4119	Other Appropriations Realized	D	E	D					D						U						
5500	-	4384	Temporary Reduction Returned by Appropriation	C	E	D					D						U					1	
5500	+	4384	Temporary Reduction Returned by Appropriation	C	B	D					D						U					1	
5520 Advance appropriation (special fund) (+)																							
5520	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					D						U					2	
5520	-	4384	Temporary Reduction Returned by Appropriation	C	E	D					D						U					2	
5520	+	4384	Temporary Reduction Returned by Appropriation	C	B	D					D						U					2	
5526 Advance appropriation (trust fund) (+)																							
5526	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					D						U					7/8	
5526	-	4384	Temporary Reduction Returned by Appropriation	C	E	D					D						U					7/8	
5526	+	4384	Temporary Reduction Returned by Appropriation	C	B	D					D						U					7/8	
5535 Advance appropriation permanently reduced (-)																							
5535	-	4392	Permanent Reduction - New Budget Authority	C	E	D					D						U						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

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5537 Advance appropriation temporarily reduced (-)																							
5537	-	4382	Temporary Reduction - New Budget Authority	C	E	D					D						U						
5537	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E	D					D						U						
5590 Advance appropriation (total discretionary) (+)																							
5590		This line is calculated. Equals sum of P&F lines 5500 through 5537.																					
6000 Appropriation (+)																							
6000	+	4111	Debt Liquidation Appropriations	D	E	P					M						U					1/3/4	
6000	+	4112	Liquidation of Deficiency - Appropriations	D	E						M						U					1/3/4	
6000	+	4115	Loan Subsidy Appropriation	D	E	P					M						U					1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation	D	E	P					M						U					1/3/4	
6000	+	4118	Reestimated Loan Subsidy Appropriation	D	E						M						U					1/3/4	
6000	+	4119	Other Appropriations Realized	D	E	P					M						U						
6000	+	4122	Authority Adjusted for Interest on Public Debt Securities	D	E												U					1	
6000	-	4122	Authority Adjusted for Interest on Public Debt Securities	D	B												U					1	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	D	E						M						U					1/3/4	
6000	-	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers Out	C	E						M						U					1	
6000	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					1/3/4	
6000	+	4391	Adjustments To Indefinite No-Year Authority	D	E						M						U					1/3/4	
6020 Appropriation (special fund) (+)																							
6020	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					M						U					2	
6020	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					2	
6020	-	4384	Temporary Reduction Returned by Appropriation	C	E	P					M						U					2	
6020	+	4384	Temporary Reduction Returned by Appropriation	C	B	P					M						U					2	
6020	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						M						U					2	
6020	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						M						U					2	
6026 Appropriation (trust fund) (+)																							
6026	+	4114	Appropriated Trust or Special Fund Receipts	D	E	P					M						U					7/8	
6026	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	E	P					M						U					7/8	
6026	-	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	C	E						M						U					7/8	
6026	+	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable	D	E						M						U					7/8	

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6026	-	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable	D	B						M						U					7/8	
6026	-	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	C	E						M						U					7/8	
6026	+	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable	C	B						M						U					7/8	
6026	+	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E	P					M						U					7/8	
6026	-	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers Out	C	E						M						U					7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority	D	E						M						U					7/8	
6026	-	4384	Temporary Reduction Returned by Appropriation	C	E	P					M						U					7/8	
6026	+	4384	Temporary Reduction Returned by Appropriation	C	B	P					M						U					7/8	
6026	-	4394	Receipts Unavailable for Obligation Upon Collection	C	E						M						U					7/8	
6026	+	4394	Receipts Unavailable for Obligation Upon Collection	C	B						M						U					7/8	
6028 Appropriation (unavailable balances) (+)																							
6028	+	4157	Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation	D	E						M						U						
6035 Appropriation permanently reduced (-)																							
6035	-	4392	Permanent Reduction - New Budget Authority	C	E	P					M						U						
6036 Unobligated balance permanently reduced (-)																							
6036	-	4393	Permanent Reduction - Prior-Year Balances	C	E	B/D/P/ R/S					M						U						
6037 Appropriation temporarily reduced (-)																							
6037	-	4382	Temporary Reduction - New Budget Authority	C	E	P					M						U						
6037	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	C	E	P					M						U						
6038 Unobligated balance temporarily reduced (-)																							
6038	-	4383	Temporary Reduction - Prior-Year Balances	C	E	P					M						U						
6038	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	C	E	P					M						U						
6045 Portion precluded from obligation (-)																							
6045	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	E	P					M						U						
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	C	B	P					M						U						

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6047 Portion applied to repay debt (-)																							
6047	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	P					M						U						
6048 Portion applied to liquidate deficiencies (-)																							
6048	-	4112	Liquidation of Deficiency - Appropriations	D	E						M						U						
6049 Portion applied to liquidate contract authority (-)																							
6049	-	4135	Contract Authority Liquidated	C	E	P					M						U						
6049	-	4136	Contract Authority to be Liquidated by Trust Funds	C	E						M						U						
6049	+	4136	Contract Authority to be Liquidated by Trust Funds	C	B						M						U						
6053 Portion substituted for borrowing authority (-)																							
6053	-	4140	Substitution of Borrowing Authority	C	E	P					M						U						
6100 Transferred to other accounts (-) [xx-xxxx]																							
6100	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	E						M		##	####			U	T					
6100	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	C	B						M		##	####			U	T					
6100	-	4167	Allocations of Realized Authority - Transferred from Invested Balances	C	E						M		##	####			U	T					
6100	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	C	E						M		##	####			U	T					
6100	-	4170	Transfers - Current-Year Authority	C	E	P					M		##	####			U	T					
6100	-	4172	Non-Allocation Transfers of Invested Balances - Payable	C	E						M		##	####			U	T					
6100	+	4172	Non-Allocation Transfers of Invested Balances - Payable	C	B						M		##	####			U	T					
6100	-	4173	Non-Allocation Transfers of Invested Balances - Transferred	C	E						M		##	####			U	T					
6100	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	P					M		##	####			U	T					
6200 Transferred from other accounts (+) [xx-xxxx]																							
6200	+	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	E						M		##	####			U	F					
6200	-	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	D	B						M		##	####			U	F					
6200	+	4167	Allocations of Realized Authority - Transferred from Invested Balances	D	E						M		##	####			U	F					
6200	+	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	E						M		##	####			U	F					
6200	+	4170	Transfers - Current-Year Authority	D	E	P					M		##	####			U	F					
6200	+	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	E						M		##	####			U	F					

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6200	-	4171	Non-Allocation Transfers of Invested Balances - Receivable	D	B						M		##	####			U	F					
6200	+	4173	Non-Allocation Transfers of Invested Balances - Transferred	D	E						M		##	####			U	F					
6200	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	P					M		##	####			U	F					
6250 Appropriation (total mandatory) (+)																							
6250		This line is calculated. Equals sum of P&F lines 6000 through 6200.																					
6300 Reappropriation (+)																							
6300	+	4150	Reappropriations	D	E						M						U						
6335 Reappropriation permanently reduced (-)																							
6335	-	4392	Permanent Reduction - New Budget Authority	C	E	R					M						U						
6390 Reappropriation (total mandatory) (+)																							
6390		This line is calculated. Equals sum of P&F lines 6300 through 6335.																					
6500 Advance appropriation (+)																							
6500	+	4111	Debt Liquidation Appropriations	D	E	D					M						U					1/3/4	
6500	+	4115	Loan Subsidy Appropriation	D	E	D					M						U					1/3/4	
6500	+	4117	Loan Administrative Expense Appropriation	D	E	D					M						U					1/3/4	
6500	+	4119	Other Appropriations Realized	D	E	D					M						U						
6526 Advance appropriation (trust fund) (+)																							
6526	+	4114	Appropriations Trust or Special Fund Receipts	D	E	D					M						U					7/8	
6526	-	4384	Temporary Reduction Returned by Appropriation	C	E	D					M						U					7/8	
6526	+	4384	Temporary Reduction Returned by Appropriation	C	B	D					M						U					7/8	
6535 Advance appropriation permanently reduced (-)																							
6535	-	4392	Permanent Reduction - New Budget Authority	C	E	D					M						U						
6537 Advance appropriation temporarily reduced (-)																							
6537	-	4382	Temporary Reduction - New Budget Authority	C	E	D					M						U						
6590 Advance appropriation (total mandatory) (+)																							
6590		This line is calculated. Equals sum of P&F lines 6500 through 6537.																					
6610 Contract authority (+)																							
6610	+	4131	Current-Year Contract Authority Realized	D	E						M						U						
6610	-	4133	Downward Adjustments to Indefinite Contract Authority	C	E						M						U						
6635 Contract authority permanently reduced (-)																							
6635	-	4392	Permanent Reduction - New Budget Authority	C	E	C					M						U						
6661 Transferred to other accounts (-) [xx-xxxx]																							
6661	-	4137	Transfers of Contract Authority	C	E						M		##	####			U	T					
6661	+	4137	Transfers of Contract Authority	C	B						M		##	####			U	T					
6662 Transferred from other accounts (+) [xx-xxxx]																							
6662	+	4137	Transfers of Contract Authority	D	E						M		##	####			U	F					

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6662	-	4137	Transfers of Contract Authority	D	B						M		##	####			U	F					
6690 Contract authority (total mandatory) (+)																							
6690		This line is calculated. Equals sum of P&F lines 6610 through 6662.																					
6710 Authority to borrow (+)																							
6710	+	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers In	D	E	B					M						U					7	
6710	+	4141	Current-Year Borrowing Authority Realized	D	E					P/T	M						U						
6710	-	4143	Downward Adjustments to Indefinite Borrowing Authority	C	E					P/T	M						U						
6716 Authority to borrow (12 U.S.C. 2281-96) (+)																							
6716	+	4141	Current-Year Borrowing Authority Realized	D	E					F	M						U						
6716	-	4143	Downward Adjustments to Indefinite Borrowing Authority	C	E					F	M						U						
6735 Authority to borrow permanently rescinded (-)																							
6735	-	4392	Permanent Reduction - New Budget Authority	C	E	B					M						U						
6790 Authority to borrow (total mandatory) (+)																							
6790		This line is calculated. Equals sum of P&F lines 6710 through 6735.																					
6800 Spending authority from offsetting collections (cash) (+)																							
6800	+	4212	Liquidation of Deficiency - Offsetting Collections	D	E						D						U						
6800	+	4222	Unfilled Customer Orders With Advance	D	E						D						U						
6800	-	4222	Unfilled Customer Orders With Advance	D	B						D						U						
6800	+	4252	Reimbursements and Other Income Earned - Collected	D	E						D						U						
6800	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E						D						U						
6800	+	4260	Actual Collections of "governmental-type" Fees	D	E						D						U						
6800	+	4261	Actual Collections of Business-Type Fees	D	E						D						U						
6800	+	4262	Actual Collections of Loan Principal	D	E						D						U						
6800	+	4263	Actual Collections of Loan Interest	D	E						D						U						
6800	+	4264	Actual Collections of Rent	D	E						D						U						
6800	+	4265	Actual Collections From Sale of Foreclosed Property	D	E						D						U						
6800	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E						D						U						
6800	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E						D						U						
6800	+	4271	Actual Program Fund Subsidy Collected	D	E						D						U						
6800	+	4273	Interest Collected From Treasury	D	E						D						U						
6800	+	4275	Actual Collections From Liquidating Fund	D	E						D						U						
6800	+	4276	Actual Collections From Financing Fund	D	E						D						U						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6800	+	4277	Other Actual Collections - Federal	D	E						D						U						
6800	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						D						U						
6800	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						D						U						
6810 Change in uncollected customer payments from Federal sources (unexpired)																							
6810	+	4221	Unfilled Customer Orders Without Advance	D	E				F/E		D						U						
6810	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E		D						U						
6810	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	E						D						U						
6810	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B						D						U						
6810	+	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E		D						U						
6810	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E		D						U						
6810	+	4281	Actual Program Fund Subsidy Receivable	D	E						D						U						
6810	-	4281	Actual Program Fund Subsidy Receivable	D	B						D						U						
6810	+	4283	Interest Receivable From Treasury	D	E						D						U						
6810	-	4283	Interest Receivable From Treasury	D	B						D						U						
6810	+	4285	Receivable From the Liquidating Fund	D	E						D						U						
6810	-	4285	Receivable From the Liquidating Fund	D	B						D						U						
6810	+	4286	Receivable From the Financing Fund	D	E						D						U						
6810	-	4286	Receivable From the Financing Fund	D	B						D						U						
6810	+	4287	Other Federal Receivables	D	E						D						U						
6810	-	4287	Other Federal Receivables	D	B						D						U						
6826 From offsetting collections (unavailable balances) (+)																							
6826	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	E	S					D						U						
6826	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded from Obligation	D	E						D						U						
6826	-	4384	Temporary Reduction Returned by Appropriation	C	E	S					D						U						
6826	+	4384	Temporary Reduction Returned by Appropriation	C	B	S					D						U						
6827 Capital transfer to general fund (-)																							
6827	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E						D						U						
6833 Portion applied to liquidate deficiencies (-)																							
6833	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E						D						U						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6837 Portion temporarily reduced (-)																							
6837	-	4382	Temporary Reduction - New Budget Authority	C	E	S					D						U						
6838 Unobligated balance temporarily reduced (-)																							
6838	-	4383	Temporary Reduction - Prior-Year Balances	C	E	S					D						U						
6845 Portion precluded from obligation (limitation on obligations) (-)																							
6845	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E						D						U						
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B						D						U						
6847 Portion applied to repay debt (-)																							
6847	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	S					D						U						
6849 Portion applied to liquidate contract authority (-)																							
6849	-	4135	Contract Authority Liquidated	C	E	S					D						U						
6853 Portion substituted for borrowing authority (-)																							
6853	-	4140	Substitution of Borrowing Authority	D	E	S					D						U						
6861 Transferred to other accounts (-) [xx-xxxx]																							
6861	-	4170	Transfers - Current Year Authority	C	E	S					D		##	####			U	T					
6861	-	4175	Allocation Transfers of Current Year Authority	C	E	S					D		##	####			U	T					
6862 Transferred from other accounts (+) [xx-xxxx]																							
6862	+	4170	Transfers - Current Year Authority	D	E	S					D		##	####			U	F					
6862	+	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	D	E	S					D		##	####			U	F					
6890 Spending authority from offsetting collections (total discretionary) (+)																							
6890		This line is calculated. Equals sum of P&F lines 6800 through 6862.																					
6900 Spending authority from offsetting collections (cash) (+)																							
6900	+	4212	Liquidation of Deficiency - Offsetting Collections	D	E						M						U						
6900	+	4222	Unfilled Customer Orders With Advance	D	E						M						U						
6900	-	4222	Unfilled Customer Orders With Advance	D	B						M						U						
6900	+	4252	Reimbursements and Other Income Earned - Collected	D	E						M						U						
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E						M						U						
6900	+	4260	Actual Collections of "governmental-type" Fees	D	E						M						U						
6900	+	4261	Actual Collections of Business-Type Fees	D	E						M						U						
6900	+	4262	Actual Collections of Loan Principal	D	E						M						U						
6900	+	4263	Actual Collections of Loan Interest	D	E						M						U						
6900	+	4264	Actual Collections of Rent	D	E						M						U						
6900	+	4265	Actual Collections From Sale of Foreclosed Property	D	E						M						U						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6900	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E						M						U						
6900	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E						M						U						
6900	+	4271	Actual Program Fund Subsidy Collected	D	E						M						U						
6900	+	4273	Interest Collected From Treasury	D	E						M						U						
6900	+	4275	Actual Collections From Liquidating Fund	D	E						M						U						
6900	+	4276	Actual Collections From Financing Fund	D	E						M						U						
6900	+	4277	Other Actual Collections - Federal	D	E						M						U						
6900	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E						M						U						
6900	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E						M						U						
6910 Change in uncollected customer payments from Federal sources (unexpired)																							
6910	+	4221	Unfilled Customer Orders Without Advance	D	E				F/E		M						U						
6910	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E		M						U						
6910	+	4225	Appropriation Trust Fund Expenditure Transfers -	D	E						M						U						
6910	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B						M						U						
6910	+	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E		M						U						
6910	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E		M						U						
6910	+	4281	Actual Program Fund Subsidy Receivable	D	E						M						U						
6910	-	4281	Actual Program Fund Subsidy Receivable	D	B						M						U						
6910	+	4283	Interest Receivable From Treasury	D	E						M						U						
6910	-	4283	Interest Receivable From Treasury	D	B						M						U						
6910	+	4285	Receivable From the Liquidating Fund	D	E						M						U						
6910	-	4285	Receivable From the Liquidating Fund	D	B						M						U						
6910	+	4286	Receivable From the Financing Fund	D	E						M						U						
6910	-	4286	Receivable From the Financing Fund	D	B						M						U						
6910	+	4287	Other Federal Receivables	D	E						M						U						
6910	-	4287	Other Federal Receivables	D	B						M						U						
6926 From offsetting collections (unavailable balances) (+)																							
6926	+	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	D	E	S					M						U						
6926	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded from Obligation	D	E						M						U						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
6926	-	4384	Temporary Reduction Returned by Appropriation	C	E	S					M						U						
6926	+	4384	Temporary Reduction Returned by Appropriation	C	B	S					M						U						
6927 Capital transfer to general fund (-)																							
6927	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	C	E						M						U						
6933 Portion applied to liquidate deficiencies (-)																							
6933	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E						M						U						
6937 Portion temporarily reduced (-)																							
6937	-	4382	Temporary Reduction - New Budget Authority	C	E	S					M						U						
6938 Unobligated balance temporarily reduced (-)																							
6938	-	4383	Temporary Reduction - Prior-Year Balances	C	E	S					M						U						
6945 Portion precluded from obligation (limitation on obligations) (-)																							
6945	-	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E						M						U						
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B						M						U						
6947 Portion applied to repay debt (-)																							
6947	-	4146	Actual Repayments of Debt, Current-Year Authority	C	E	S					M						U						
6949 Portion applied to liquidate contract authority (-)																							
6949	-	4132	Substitution of Contract Authority	C	E	S					M						U						
6949	-	4135	Contract Authority Liquidated	C	E	S					M						U						
6953 Portion substituted for borrowing authority (-)																							
6953	-	4140	Substitution of Borrowing Authority	D	E	S					M						U						
6961 Transferred to other accounts (-) [xx-xxxx]																							
6961	-	4170	Transfers - Current Year Authority	C	E	S					M		##	####			U	T					
6961	-	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts	C	E	S					M		##	####			U	T					
6962 Transferred from other accounts (+) [xx-xxxx]																							
6962	+	4170	Transfers - Current Year Authority	D	E	S					M		##	####			U	F					
6962	+	4175	Allocation Transfers of Current Year Authority	D	E	S					M		##	####			U	F					
6990 Spending authority from offsetting collections (total mandatory) (+)																							
6990		This line is calculated. Equals sum of P&F lines 6900 through 6962.																					
7000 Total new budget authority (gross) (-)																							
7000		This line is calculated. Equals sum of lines 4000 through 6990, excluding subtotals. Also equals line 2200.																					
CHANGE IN OBLIGATED BALANCES																							
7240 Obligated balance, start of year (+)																							
7240	-	4221	Unfilled Customer Orders Without Advance	D	B				F/E								U/E						

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Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
7240	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	B												U/E						
7240	-	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								U/E						
7240	-	4281	Actual Program Fund Subsidy Receivable	D	B												U/E						
7240	-	4283	Interest Receivable From Treasury	D	B												U/E						
7240	-	4285	Receivable From the Liquidating Fund	D	B												U/E						
7240	-	4286	Receivable From the Financing Fund	D	B												U/E						
7240	-	4287	Other Federal Receivables	D	B												U/E						
7240	+	4801	Undelivered Orders - Obligations, Unpaid	C	B												U/E						
7240	+	4901	Delivered Orders - Obligations, Unpaid	C	B												U/E						
7310 Total new obligations (+)																							
7310		This line is calculated. Same as P&F line 1000.																					
7320 Total outlays (gross) (-)																							
7320	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U/E						
7320	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												U/E						
7320	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												U/E						
7320	-	4902	Delivered Orders - Obligations, Paid	C	E												U/E						
7320	-	4908	Authority Outlayed Not Yet Disbursed	C	E												U						
7320	+	4908	Authority Outlayed Not Yet Disbursed	C	B												U						
7320	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												U/E						
7331 Obligated balance transferred to other accounts (-) [xx-xxxx]																							
7331	+	4199	Transfer of Expired Expenditure Transfers - Receivable	C	E								##	####			E	T					
7331	+	4230	Unfilled Customer Orders Without Advance - Transferred	C	E				F/E				##	####			U/E	T					
7331	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	C	E								##	####			U/E	T					
7331	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	C	E				F/E				##	####			U/E	T					
7331	+	4234	Other Federal Receivables - Transferred	C	E								##	####			U/E	T					
7331	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	D	E								##	####			U/E	T					
7331	-	4931	Delivered Orders - Obligations Transferred, Unpaid	D	E								##	####			U/E	T					
7332 Obligated balance transferred from other accounts (+) [xx-xxxx]																							
7332	-	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E								##	####			U	F					
7332	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	E				F/E				##	####			U/E	F					

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

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Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
7332	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E								##	####			U/E	F					
7332	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	E				F/E				##	####			U/E	F					
7332	-	4234	Other Federal Receivables - Transferred	D	E								##	####			U/E	F					
7332	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E								##	####			U/E	F					
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E								##	####			U/E	F					
7340 Adjustments in expired accounts (net)																							
7340	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												E						
7340	-	4801	Undelivered Orders - Obligations, Unpaid	C	B												E						
7340	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E												E						
7340	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B												E						
7340	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												E						
7340	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E												E						
7340	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E												E						
7340	+	4901	Delivered Orders - Obligations, Unpaid	C	E												E						
7340	-	4901	Delivered Orders - Obligations, Unpaid	C	B												E						
7340	+	4902	Delivered Orders - Obligations, Paid	C	E												E						
7340	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												E						
7340	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												E						
7340	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E												E						
7345 Recoveries of prior year obligations (-)																							
7345		This line is calculated. Same as P&F line 2210, with opposite sign.																					
7400 Change in uncollected customer payments for Federal sources (unexpired)																							
7400		This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign.																					
7410 Change in uncollected customer payments for Federal sources (expired)																							
7410	-	4221	Unfilled Customer Orders Without Advance	D	E				F/E								E						
7410	+	4221	Unfilled Customer Orders Without Advance	D	B				F/E								E						
7410	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	E												E						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	D	B												E						
7410	-	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E								E						
7410	+	4251	Reimbursements and Other Income Earned - Receivable	D	B				F/E								E						
7410	-	4281	Actual Program Fund Subsidy Receivable	D	E												E						
7410	+	4281	Actual Program Fund Subsidy Receivable	D	B												E						
7410	-	4283	Interest Receivable From Treasury	D	E												E						
7410	+	4283	Interest Receivable From Treasury	D	B												E						
7410	-	4285	Receivable From the Liquidating Fund	D	E												E						
7410	+	4285	Receivable From the Liquidating Fund	D	B												E						
7410	-	4286	Receivable From the Financing Fund	D	E												E						
7410	+	4286	Receivable From the Financing Fund	D	B												E						
7410	-	4287	Other Federal Receivables	D	E												E						
7410	+	4287	Other Federal Receivables	D	B												E						
7440 Obligated balance, end of year (+)																							
7440	-	4199	Transfer of Expired Expenditure Transfers - Receivable	D	E												U/E						
7440	-	4221	Unfilled Customer Orders Without Advance	D	E				F/E								U/E						
7440	-	4230	Unfilled Customer Orders Without Advance - Transferred	D	E				F/E								U/E						
7440	-	4225	Appropriation Trust Fund Expenditure Transfers -	D	E												U/E						
7440	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	D	E												U/E						
7440	-	4251	Reimbursements and Other Income Earned - Receivable	D	E				F/E								U/E						
7440	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	E				F/E								U/E						
7440	-	4281	Actual Program Fund Subsidy Receivable	D	E												U/E						
7440	-	4283	Interest Receivable From Treasury	D	E												U/E						
7440	-	4285	Receivable From the Liquidating Fund	D	E												U/E						
7440	-	4286	Receivable From the Financing Fund	D	E												U/E						
7440	-	4287	Other Federal Receivables	D	E												U/E						
7440	-	4234	Other Federal Receivables - Transferred	D	E												U/E						
7440	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												U/E						
7440	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E												U/E						
7440	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												U/E						
7440	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E												U/E						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
7440	+	4901	Delivered Orders - Obligations, Unpaid	C	E												U/E						
7440	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E												U/E						
7440	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												U/E						
7440	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												U/E						
OUTLAYS (GROSS), DETAIL																							
8690 Outlays from new discretionary authority (+)																							
8690	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	NEW					U/E						
8690	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						D	NEW					U/E						
8690	+	4902	Delivered Orders - Obligations, Paid	C	E						D	NEW					U/E						
8690	+	4908	Authority Outlayed Not Yet Disbursed	C	E						D	NEW					U						
8690	+	4908	Authority Outlayed Not Yet Disbursed	C	B						D	NEW					U						
8693 Outlays from discretionary balances (+)																							
8693	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	BAL					U/E						
8693	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						D	BAL					U/E						
8693	+	4902	Delivered Orders - Obligations, Paid	C	E						D	BAL					U/E						
8693	+	4908	Authority Outlayed Not Yet Disbursed	C	E						D	BAL					U						
8693	+	4908	Authority Outlayed Not Yet Disbursed	C	B						D	BAL					U						
8693	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E						D	BAL					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E						D	BAL					U/E						
8697 Outlays from new mandatory authority (+)																							
8697	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	NEW					U/E						
8697	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						M	NEW					U/E						
8697	+	4902	Delivered Orders - Obligations, Paid	C	E						M	NEW					U/E						
8697	+	4908	Authority Outlayed Not Yet Disbursed	C	E						M	NEW					U						
8697	-	4908	Authority Outlayed Not Yet Disbursed	C	B						M	NEW					U						
8698 Outlays from mandatory balances (+)																							
8698	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	BAL					U/E						
8698	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	C	B						M	BAL					U/E						
8698	+	4902	Delivered Orders - Obligations, Paid	C	E						M	BAL					U/E						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
8698	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	C	E						M	BAL					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	C	E						M	BAL					U/E						
8700 Total outlays (gross) (+)																							
8700		This line is calculated. Equals sum of lines 8690 through 8698.																					
OFFSETS																							
Offsetting collections from:																							
8800 Federal sources (-)																							
8800	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E				F								U/E						
8800	-	4222	Unfilled Customer Orders With Advance	D	E				F								U/E						
8800	+	4222	Unfilled Customer Orders With Advance	D	B				F								U/E						
8800	-	4252	Reimbursements and Other Income Earned - Collected	D	E				F								U/E						
8800	-	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E												U/E						
8800	-	4271	Actual Program Fund Subsidy Collected	D	E												U/E						
8800	-	4275	Actual Collections From Liquidating Fund	D	E												U/E						
8800	-	4276	Actual Collections From Financing Fund	D	E												U/E						
8800	-	4277	Other Actual Collections - Federal	D	E												U/E						
8800	-	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												U/E						
8800	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E				F								U/E						
8820 Interest on Federal securities (-)																							
8820	-	4273	Interest Collected From Treasury	D	E												U					1/3/4/8	X
8825 Interest on uninvested funds (-)																							
8825	-	4273	Interest Collected From Treasury	D	E												U						D/G
8840 Non-Federal sources (-)																							
8840	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E				X								U/E						
8840	-	4222	Unfilled Customer Orders With Advance	D	E				X/E								U/E						
8840	+	4222	Unfilled Customer Orders With Advance	D	B				X/E								U/E						
8840	-	4252	Reimbursements and Other Income Earned - Collected	D	E				X/E								U/E						
8840	-	4261	Actual Collections of Business-Type Fees	D	E												U/E						
8840	-	4262	Actual Collections of Loan Principal	D	E												U/E						
8840	-	4263	Actual Collections of Loan Interest	D	E												U/E						
8840	-	4264	Actual Collections of Rent	D	E												U/E						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
8840	-	4265	Actual Collections from Sale of Foreclosed Property	D	E												U/E						
8840	-	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												U/E						
8840	-	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E				X/E								U/E						
8845 Offsetting governmental collections (from non-Federal sources) (-)																							
8845	-	4212	Liquidation of Deficiency - Offsetting Collections	D	E				E								U/E						
8845	-	4260	Actual Collections of "governmental-type" Fees	D	E												U/E						
8845	-	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E												U/E						
8890 Total offsetting collections (cash) (-)																							
8890		This line is calculated. Equals sum of P&F lines 8800 through 8845.																					
8895 Change in uncollected customer payments from Federal sources (unexpired)																							
8895		This line is calculated. Equals sum of P&F lines 6810 and 6910.																					
8896 Portion of offsetting collections (cash) credited to expired accounts																							
8896	+	4212	Liquidation of Deficiency - Offsetting Collections	D	E												E						
8896	+	4222	Unfilled Customer Orders With Advance	D	E												E						
8896	-	4222	Unfilled Customer Orders With Advance	D	B												E						
8896	+	4252	Reimbursements and Other Income Earned - Collected	D	E												E						
8896	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	D	E												E						
8896	+	4260	Actual Collections of "governmental-type" Fees	D	E												E						
8896	+	4261	Actual Collections of Business-Type Fees	D	E												E						
8896	+	4262	Actual Collections of Loan Principal	D	E												E						
8896	+	4263	Actual Collections of Loan Interest	D	E												E						
8896	+	4264	Actual Collections of Rent	D	E												E						
8896	+	4265	Actual Collections From Sale of Foreclosed Property	D	E												E						
8896	+	4266	Other Actual Business-Type Collections from Non-Federal Sources	D	E												E						
8896	+	4267	Other Actual "governmental-type" Collections from Non-Federal Sources	D	E												E						
8896	+	4271	Actual Program Fund Subsidy Collected	D	E												E						
8896	+	4273	Interest Collected From Treasury	D	E												E					1/3/4/8	
8896	+	4275	Actual Collections From Liquidating Fund	D	E												E						
8896	+	4276	Actual Collections From Financing Fund	D	E												E						
8896	+	4277	Other Actual Collections - Federal	D	E												E						

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
8896	+	4872	Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	D	E												E						
8896	+	4972	Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected	D	E												E						
NET BUDGET AUTHORITY AND OUTLAYS																							
8900 Budget authority (net) (+)																							
8900		This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8845, 8895, and 8896.																					
9000 Outlays (net) (+)																							
9000		This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845.																					
MEMORANDUM (NON-ADD) ENTRIES																							
9110 Outlays prior to reduction pursuant to P.L. 99-177 (+)																							
9110		Not applicable to prior year column of P&F schedule.																					
9180 Sequestration pursuant to P.L. 99-177 (discretionary) (-)																							
9180		Not applicable to prior year column of P&F schedule.																					
9185 Sequestration pursuant to P.L. 99-177 (mandatory) (+)																							
9185		Not applicable to prior year column of P&F schedule.																					
9190 Unpaid obligations, end of year: Deficiency (+)																							
9190		This line is not required to be supported by the USSGL.																					
9201 Total investments, start of year: Federal securities: Par value (+)																							
9201	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	B												U						
9201	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities	D	B				F								U						
9201	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	B												U						
9202 Total investments, end of year: Federal securities: Par value (+)																							
9202	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	E												U						
9202	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities	D	E				F								U						
9202	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	E												U						
9203 Total investments, start of year: non-Federal securities: Market value																							
9203	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities	D	B				X								U						
9204 Total investments, end of year: non-Federal securities: Market value																							
9204	+	1620	Investments in Securities Other than the Bureau of the Public Debt Securities	D	E				X								U						
CONTRACT AUTHORITY																							
9301 Unobligated balance, start of year: Contract authority																							
9301		This line is not required to be supported by the USSGL.																					

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

P&F		USSGL Account		USSGL Account Attributes													FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Debit/ Credit	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. Trans. Agy.	Dir. Trans. Acct.	Ad-vance Flag	Fun-ction	TAFS Status	Transfer To From	Def. Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind.
9302	**Unobligated balance, end of year: Contract authority**																						
9302		This line is not required to be supported by the USSGL.																					
9303	**Obligated balance, start of year: Contract authority**																						
9303		This line is not required to be supported by the USSGL.																					
9304	**Obligated balance, end of year: Contract authority**																						
9304		This line is not required to be supported by the USSGL.																					
UNAVAILABLE OFFSETTING COLLECTIONS																							
9401	**Unavailable balance, start of year: Offsetting collections**																						
9401	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	B												U					1/3/4	
9402	**Unavailable balance, end of year: Offsetting collections**																						
9402	+	4398	Offsetting Collections Temporarily Precluded from Obligation	C	E												U					1/3/4	
9502	**Unpaid obligations, end of year**																						
9502	+	4801	Undelivered Orders - Obligations, Unpaid	C	E												U/E						
9502	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	C	E												U/E						
9502	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	D	E												U/E						
9502	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	C	E												U/E						
9502	+	4901	Delivered Orders - Obligations, Unpaid	C	E												U/E						
9502	+	4931	Delivered Orders - Obligations Transferred, Unpaid	C	E												U/E						
9502	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	D	E												U/E						
9502	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	C	E												U/E						

* Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006 but available for early implementation for fiscal 2005. Early implementation is strongly encouraged.

Note: Shaded attribute domain values are FACTS II supplied.

Note: Use of USSGL 4119 in Fund_Type 2 (Special Fund) and Fund_Type 7 (Trust (non-revolving) Fund) has been restricted in FACTS II to particular TAFSs.

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USSGL Crosswalk - SF 133, Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/1 for Fiscal 2006 Reporting

				USSGL Account Attributes/2											
133 FY 06	SBR FY 06	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Apport. Cat. B /9	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
BUDGETARY RESOURCES															
1	**1**	**Unobligated balance:**													6
1A	**1**	**Brought forward, October 1 (+ or -)**													10
1A	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B									U	
1A	1	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		B									U/E	
1A	1	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		B									U/E	
1A	1	4136	Contract Authority To Be Liquidated by Trust Funds		B									U/E	
1A	1	4137	Transfers of Contract Authority		B									U/E	
1A	1	4139	Contract Authority Carried Forward		B									U/E	
1A	1	4149	Borrowing Authority Carried Forward		B									U/E	
1A	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B									U/E	
1A	1	4171	Non-Allocation Transfers of Invested Balances - Receivable		B									U/E	
1A	1	4172	Non-Allocation Transfers of Invested Balances - Payable		B									U/E	
1A	1	4201	Total Actual Resources - Collected		B									U/E	
1A	1	4221	Unfilled Customer Orders Without Advance		B								F/E	U/E	
1A	1	4222	Unfilled Customer Orders With Advance		B									U/E	
1A	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	
1A	1	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	U/E	
1A	1	4281	Actual Program Fund Subsidy Receivable		B									U/E	
1A	1	4283	Interest Receivable From Treasury		B									U/E	
1A	1	4285	Receivable From the Liquidating Fund		B									U/E	
1A	1	4286	Receivable From the Financing Fund		B									U/E	
1A	1	4287	Other Federal Receivables		B									U/E	
1A	1	4384	Temporary Reduction Returned by Appropriation		B									U/E	
1A	1	4394	Receipts Unavailable for Obligation Upon Collection		B									U/E	
1A	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B									U/E	
1A	1	4398	Offsetting Collections Temporarily Precluded From Obligation		B									U/E	
1A	1	4801	Undelivered Orders - Obligations, Unpaid		B									U/E	
1A	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									U/E	
1A	1	4901	Delivered Orders - Obligations, Unpaid		B									U/E	
1A	1	4908	Authority Outlayed Not Yet Disbursed		B									U	
2	**2**	**Recoveries of prior year unpaid obligations:**													11
2A	**N/A**	**Actual**													
2A	2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									U/E	
2A	2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									U/E	

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2B	**N/A**	**Anticipated**													
2B	2	4310	Anticipated Recoveries of Prior-Year Obligations	D	E									U	5
3	**3**	**Budget authority:**													
3A	**3A**	**Appropriation:**													12
3A1	**N/A**	**Actual**													
3A1	3A	4111	Debt Liquidation Appropriations		E		###-###							U	
3A1	3A	4112	Liquidation of Deficiency - Appropriations		E		###-###							U	
3A1	3A	4114	Appropriated Trust or Special Fund Receipts		E		###-###							U	
3A1	3A	4115	Loan Subsidy Appropriation		E		###-###							U	
3A1	3A	4117	Loan Administrative Expense Appropriation		E		###-###							U	
3A1	3A	4118	Reestimated Loan Subsidy Appropriation		E		###-###							U	
3A1	3A	4119	Other Appropriations Realized		E		###-###							U	
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###							U	4
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		###-###							U	4
3A1	3A	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		E	P	###-###							U	
3A1	3A	4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction		E		###-###							U	
3A1	3A	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###							U	
3A1	3A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		E		###-###							U/E	4
3A1	3A	4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable		B		###-###							U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		E		###-###							U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable		B		###-###							U/E	4
3A1	3A	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E	P	###-###							U/E	
3A1	3A	4129	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out		E		###-###							U/E	
3A1	3A	4138	Appropriation To Liquidate Contract Authority		E		###-###							U/E	
3A1	3A	4150	Reappropriations		E		###-###							U	
3A1	3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###							U	
3A1	3A	4384	Temporary Reduction Returned by Appropriation		E	P	###-###							U	4
3A1	3A	4384	Temporary Reduction Returned by Appropriation		B	P	###-###							U	4
3A1	3A	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###							U	
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###							U	4
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		B		###-###							U	4
3A2	**N/A**	**Anticipated**													
3A2	3A	4120	Appropriations Anticipated - Indefinite		E		###-###							U	5

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3B	**3B**	**Borrowing authority**													
3B	3B	4042	Estimated Indefinite Borrowing Authority		E		###-###							U	5
3B	3B	4128	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In		E	B	###-###							U	
3B	3B	4141	Current-Year Borrowing Authority Realized		E		###-###							U	
3C	**3C**	**Contract authority**													
3C	3C	4032	Estimated Indefinite Contract Authority		E		###-###							U	5
3C	3C	4131	Current-Year Contract Authority Realized		E		###-###							U	
3D	**3D**	**Spending authority from offsetting collections (gross):**													
3D1	**3D1**	**Earned**													
3D1a	**3D1a**	**Collected**													
3D1a	3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E									U/E	
3D1a	3D1a	4252	Reimbursements and Other Income Earned - Collected		E									U/E	
3D1a	3D1a	4260	Actual Collections of "governmental-type" Fees		E									U/E	
3D1a	3D1a	4261	Actual Collections of Business-Type Fees		E									U/E	
3D1a	3D1a	4262	Actual Collections of Loan Principal		E									U/E	
3D1a	3D1a	4263	Actual Collections of Loan Interest		E									U/E	
3D1a	3D1a	4264	Actual Collections of Rent		E									U/E	
3D1a	3D1a	4265	Actual Collections From Sale of Foreclosed Property		E									U/E	
3D1a	3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									U/E	
3D1a	3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									U/E	
3D1a	3D1a	4271	Actual Program Fund Subsidy Collected		E									U/E	
3D1a	3D1a	4273	Interest Collected From Treasury		E									U/E	
3D1a	3D1a	4275	Actual Collections From Liquidating Fund		E									U/E	
3D1a	3D1a	4276	Actual Collections From Financing Fund		E									U/E	
3D1a	3D1a	4277	Other Actual Collections - Federal		E									U/E	
3D1a	3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									U/E	
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									U/E	
3D1b	**3D1b**	**Change in receivables from Federal sources**													
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	U/E	4
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		E									U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		B									U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		E									U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		B									U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		E									U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		B									U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		E									U/E	4

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3D1b	3D1b	4286	Receivable From the Financing Fund		B									U/E	4
3D1b	3D1b	4287	Other Federal Receivables		E									U/E	4
3D1b	3D1b	4287	Other Federal Receivables		B									U/E	4
3D2	**3D2**	**Change in unfilled customer orders (+ or -):**													
3D2a	**3D2a**	**Advance received**													
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		E									U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		B									U/E	4
3D2b	**3D2b**	**Without advance from Federal sources**													
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		E								F/E	U/E	4
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		B								F/E	U/E	4
3D3	**3D3**	**Anticipated for rest of year, without advance**													
3D3	3D3	4060	Anticipated Collections From Non-Federal Sources	D	E									U	5
3D3	3D3	4070	Anticipated Collections From Federal Sources	D	E									U	5
3D3	3D3	4210	Anticipated Reimbursements and Other Income	D	E									U	5
3D4	**3D4**	**Previously unavailable**													
3D4	3D4	4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction		E	S	###-###							U	
3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###							U	
3D4	3D4	4384	Temporary Reduction Returned by Appropriation		E	S	###-###							U	4
3D4	3D4	4384	Temporary Reduction Returned by Appropriation		B	S	###-###							U	4
3D5	**3D5**	**Expenditure transfers from trust funds:**													13
3D5a	**N/A**	**Collected**													
3D5a	3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									U/E	
3D5b	**N/A**	**Change in receivables from trust funds**													
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	4
3D5c	**N/A**	**Anticipated**													
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E									U	5
N/A	3E		Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)												21
4	**4**	**Nonexpenditure transfers, net:**													14
4A	**N/A**	**Actual transfers, budget authority (+ or -)**													
4A	4	4137	Transfers of Contract Authority		E		###-###							U/E	4
4A	4	4137	Transfers of Contract Authority		B		###-###							U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###							U/E	4

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4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		###-###							U/E	4
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###							U/E	
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###							U	
4A	4	4170	Transfers - Current-Year Authority		E		###-###							U	
4A	4	4171	Non-Allocation Transfers of Invested Balances - Receivable		E		###-###							U/E	4
4A	4	4171	Non-Allocation Transfers of Invested Balances - Receivable		B		###-###							U/E	4
4A	4	4172	Non-Allocation Transfers of Invested Balances - Payable		E		###-###							U/E	4
4A	4	4172	Non-Allocation Transfers of Invested Balances - Payable		B		###-###							U/E	4
4A	4	4173	Non-Allocation Transfers of Invested Balances - Transferred		E		###-###							U/E	
4A	4	4175	Allocation Transfers of Current-Year Authority for Non-Invested Accounts		E		###-###							U	
4B	**N/A**	**Anticipated transfers, budget authority (+ or -)**													
4B	4	4160	Anticipated Transfers - Current-Year Authority		E		###-###							U	5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###							U	5
4C	**N/A**	**Actual transfers, unobligated balances (+ or -)**													
4C	4	4176	Allocation Transfers of Prior-Year Balances		E									U/E	
4C	4	4190	Transfers - Prior-Year Balances		E									U	
4C	4	4191	Balance Transfers - Extensions of Availability Other Than Reappropriations		E									U/E	
4C	4	4192	Balance Transfers - Unexpired to Expired		E									U/E	
4C	4	4199	Transfer of Expired Expenditure Transfers - Receivable		E									U/E	
4C	4	4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources		E									U/E	
4D	**N/A**	**Anticipated transfers, unobligated balances (+ or -)**													
4D	4	4180	Anticipated Transfers - Prior-Year Balances		E									U	5
5	**5**	**Temporarily not available pursuant to Public Law (-)**													
5	5	4382	Temporary Reduction - New Budget Authority		E		###-###							U	
5	5	4383	Temporary Reduction - Prior-Year Balances		E		###-###							U	
5	5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###							U	
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###							U	
5	5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E		###-###							U	5
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###							U	4
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		###-###							U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###							U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		###-###							U	4
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###							U	

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6	**6**	**Permanently not available (-):**													15
6A	**N/A**	**Cancellations of expired and no-year accounts (-)**													
6A	6	4350	Canceled Authority		E									U/E	
6B	**N/A**	**Enacted reductions (-)**													
6B	6	4392	Permanent Reduction - New Budget Authority		E		###-###							U	
6B	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###							U/E	
6C	**N/A**	**Capital transfers and redemption of debt (-)**													
6C	6	4146	Actual Repayments of Debt, Current-Year Authority		E									U/E	
6C	6	4147	Actual Repayments of Debt, Prior-Year Balances		E									U/E	
6C	6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year		E									U/E	
6C	6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E									U/E	
6D	**N/A**	**Other authority withdrawn (-)**													
6D	6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E									U/E	
6D	6	4132	Substitution of Contract Authority		E									U	
6D	6	4133	Decreases to Indefinite Contract Authority		E									U/E	
6D	6	4134	Contract Authority Withdrawn		E									U/E	
6D	6	4135	Contract Authority Liquidated		E	S								U/E	
6D	6	4140	Substitution of Borrowing Authority		E									U/E	
6D	6	4143	Decreases to Indefinite Borrowing Authority		E									U/E	
6D	6	4144	Borrowing Authority Withdrawn		E									U/E	
6D	6	4391	Adjustments to Indefinite No-Year Authority	C	E									U	
6E	**N/A**	**Pursuant to Public Law__ (-)**													
6E	6	4135	Contract Authority Liquidated		E	P	###-###							U/E	
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###							U/E	4
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		B		###-###							U/E	4
6F	**N/A**	**Anticipated for rest of year (-)**													
6F	6	4034	Anticipated Adjustments to Contract Authority		E									U	5
6F	6	4044	Anticipated Reductions to Borrowing Authority		E									U	5
6F	6	4047	Anticipated Transfers to the General Fund of the Treasury		E									U	5
7	**7**	**Total budgetary resources**													

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STATUS OF BUDGETARY RESOURCES															
8	**8**	**Obligations incurred:**													
8A	**8A**	**Direct:**													16
8A1	**N/A**	**Category A (sometimes includes program categories)**													
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		E			A	###		D			U/E	4
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		B			A	###		D			U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		D			U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###		D			U/E	4
8A1	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###		D			U/E	
8A1	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		D			U/E	
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		E			A	###		D			U/E	4
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		B			A	###		D			U/E	4
8A1	8A	4902	Delivered Orders - Obligations, Paid		E			A	###		D			U/E	
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		E			A	###		D			U	4
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		B			A	###		D			U	4
8A1	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###		D			U/E	
8A1	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###		D			U/E	
8A2	**N/A**	**Category B (program 1), (program 2\program category 1), (program 3\program category 2)**													
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###	D			U/E	4
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###	D			U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	D			U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###	D			U/E	4
8A2	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###	D			U/E	
8A2	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	D			U/E	
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	D			U/E	4
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	D			U/E	4
8A2	8A	4902	Delivered Orders - Obligations, Paid		E			B	###	###	D			U/E	
8A2	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	D			U/E	
8A2	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	D			U/E	
8A3	**N/A**	**Exempt from apportionment**													
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		E			C			D			U/E	4
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		B			C			D			U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D			U/E	4

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8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			D			U/E	4
8A3	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			D			U/E	
8A3	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D			U/E	
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		E			C			D			U/E	4
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		B			C			D			U/E	4
8A3	8A	4902	Delivered Orders - Obligations, Paid		E			C			D			U/E	
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		E			C			D			U	4
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		B			C			D			U	4
8A3	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			D			U/E	
8A3	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			D			U/E	
8B	**8B**	**Reimbursable:**													17
8B1	**N/A**	**Category A (sometimes includes program categories)**													
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		E			A	###		R			U/E	4
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		B			A	###		R			U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R			U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###		R			U/E	4
8B1	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###		R			U/E	
8B1	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R			U/E	
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		E			A	###		R			U/E	4
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		B			A	###		R			U/E	4
8B1	8B	4902	Delivered Orders - Obligations, Paid		E			A	###		R			U/E	
8B1	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###		R			U/E	
8B1	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###		R			U/E	
8B2	**N/A**	**Category B (program 1), (program 2\program category 1), (program 3\program category 2)**													
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###	R			U/E	4
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###	R			U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	R			U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###	R			U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###	R			U/E	
8B2	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###	R			U/E	
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###	R			U/E	4
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###	R			U/E	4
8B2	8B	4902	Delivered Orders - Obligations, Paid		E			B	###	###	R			U/E	
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###	R			U/E	

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				USSGL Account Attributes/2											
133 FY 06	SBR FY 06	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Program Rpt. Code	Apport. Cat. B /9	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###	R			U/E	
8B3	**N/A**	**Exempt from apportionment**													
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		E			C			R			U/E	4
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		B			C			R			U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R			U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C			R			U/E	4
8B3	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			R			U/E	
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C			R			U/E	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		E			C			R			U/E	4
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		B			C			R			U/E	4
8B3	8B	4902	Delivered Orders - Obligations, Paid		E			C			R			U/E	
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		E			C			R			U	4
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		B			C			R			U	4
8B3	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C			R			U/E	
8B3	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C			R			U/E	
N/A	**8C**	**Subtotal (+8A+8B)**													21
9	**9**	**Unobligated balance:**													
9A	**9A**	**Apportioned:**													18
9A1	**N/A**	**Balance, currently available**													
9A1	9A	4510	Apportionments		E							A		U	
9A1	9A	4610	Allotments - Realized Resources		E									U	
9A1	9A	4700	Commitments - Programs Subject to Apportionment		E									U	
9A2	**N/A**	**Apportioned for subsequent periods**													
9A2	9A	4510	Apportionments		E							S		U	
9A2	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							S		U	5
9A3	**9A**	**Anticipated (+ or -)**													
9A3	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							A		U	5
9B	**9B**	**Exempt from apportionment:**													19
9B1	**N/A**	**Balance, currently available**													
9B1	9B	4620	Unobligated Funds Exempt From Apportionment		E									U	
9B1	9B	4720	Commitments - Programs Exempt From Apportionment		E									U	

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9B2	**N/A**	**Anticipated (+ or -)**													
9B2	9B	4690	Anticipated Resources - Programs Exempt From Apportionment		E									U	5
N/A	**9C**	**Subtotal (+9A+9B)**													21
10	**10**	**Unobligated balance not available:**													20
10A	**N/A**	**Deferred**													
10A	10	4430	Unapportioned Authority - OMB Deferral		E									U	
10B	**N/A**	**Withheld pending rescission**													
10B	10	4420	Unapportioned Authority - Pending Rescission		E									U	
10C	**N/A**	**Other**													
10C	10	4060	Anticipated Collections From Non-Federal Sources	C	E									U	5
10C	10	4070	Anticipated Collections From Federal Sources	C	E									U	5
10C	10	4210	Anticipated Reimbursements and Other Income	C	E									U	5
10C	10	4310	Anticipated Recoveries of Prior-Year Obligations	C	E									U	5
10C	10	4450	Unapportioned Authority		E									U	
10C	10	4630	Funds Not Available for Commitment/Obligation		E									U	
10C	10	4650	Allotments - Expired Authority		E									E	
11	**11**	**Total status of budgetary resources**													
CHANGE IN OBLIGATED BALANCES															
12	**12**	**Obligated balance, net:**													
12A	**12A**	**Unpaid obligations, brought forward, October 1 (+)**													
12A	12A	4801	Undelivered Orders - Obligations, Unpaid		B									U/E	
12A	12A	4901	Delivered Orders - Obligations, Unpaid		B									U/E	
12B	**12B**	**Uncollected customer payments from Federal sources, brought forward, October 1 (-)**													
12B	12B	4221	Unfilled Customer Orders Without Advance		B								F/E	U/E	
12B	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	
12B	12B	4251	Reimbursements and Other Income Earned - Receivable		B								F/E	U/E	
12B	12B	4281	Actual Program Fund Subsidy Receivable		B									U/E	
12B	12B	4283	Interest Receivable From Treasury		B									U/E	
12B	12B	4285	Receivable From the Liquidating Fund		B									U/E	
12B	12B	4286	Receivable From the Financing Fund		B									U/E	

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				USSGL Account Attributes/2											
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12B	12B	4287	Other Federal Receivables		B									U/E	
N/A	12C	Total, unpaid obligated balance, brought forward, net (+12A-12B)													21
13	**13**	**Obligations incurred (+)**													
13	13	4801	Undelivered Orders - Obligations, Unpaid		E									U/E	4
13	13	4801	Undelivered Orders - Obligations, Unpaid		B									U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									U/E	4
13	13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									U/E	
13	13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									U/E	
13	13	4901	Delivered Orders - Obligations, Unpaid		E									U/E	4
13	13	4901	Delivered Orders - Obligations, Unpaid		B									U/E	4
13	13	4902	Delivered Orders - Obligations, Paid		E									U/E	
13	13	4908	Authority Outlayed Not Yet Disbursed		E									U	4
13	13	4908	Authority Outlayed Not Yet Disbursed		B									U	4
13	13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									U/E	
13	13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									U/E	
14	**14**	**Gross outlays (-)**													
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									U/E	4
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									U/E	4
14	14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									U/E	
14	14	4902	Delivered Orders - Obligations, Paid		E									U/E	
14	14	4908	Authority Outlayed Not Yet Disbursed		E									U	4
14	14	4908	Authority Outlayed Not Yet Disbursed		B									U	4
14	14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									U/E	
15	**15**	**Obligated balance transfers, net:**													
15A	**15A**	**A. Actual transfers, unpaid obligations (+ or -)**													
15A	15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									U/E	
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									U/E	
15B	**15B**	**B. Actual transfers, uncollected customer payments from Federal sources (+ or -)**													
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									U/E	
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	U/E	
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									U/E	

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				USSGL Account Attributes/2											
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15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	U/E	
15B	15B	4234	Other Federal Receivables - Transferred		E									U/E	
N/A	**15C**	**Total unpaid obligated balance transferred, net (+15A+15B)**													21
16	**16**	**Recoveries of prior-year unpaid obligations, actual (-)**													
16	16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									U/E	
16	16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									U/E	
17	**17**	**Change in uncollected customer payments from Federal sources**													
17	17	4221	Unfilled Customer Orders Without Advance		E								F/E	U/E	4
17	17	4221	Unfilled Customer Orders Without Advance		B								F/E	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		B									U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		E									U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		B									U/E	4
17	17	4283	Interest Receivable From Treasury		E									U/E	4
17	17	4283	Interest Receivable From Treasury		B									U/E	4
17	17	4285	Receivable From the Liquidating Fund		E									U/E	4
17	17	4285	Receivable From the Liquidating Fund		B									U/E	4
17	17	4286	Receivable From the Financing Fund		E									U/E	4
17	17	4286	Receivable From the Financing Fund		B									U/E	4
17	17	4287	Other Federal Receivables		E									U/E	4
17	17	4287	Other Federal Receivables		B									U/E	4
18	**18**	**Obligated balance, net, end of period:**													
18A	**18A**	**Unpaid obligations (+)**													
18A	18A	4801	Undelivered Orders - Obligations, Unpaid		E									U/E	
18A	18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									U/E	
18A	18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									U/E	
18A	18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									U/E	
18A	18A	4901	Delivered Orders - Obligations, Unpaid		E									U/E	
18A	18A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									U/E	

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18A	18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									U/E	
18A	18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									U/E	
18B	**18B**	**Uncollected customer payments from Federal sources (-)**													
18B	18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									U/E	
18B	18B	4221	Unfilled Customer Orders Without Advance		E								F/E	U/E	
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	
18B	18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	U/E	
18B	18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									U/E	
18B	18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	U/E	
18B	18B	4234	Other Federal Receivables - Transferred		E									U/E	
18B	18B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	U/E	
18B	18B	4281	Actual Program Fund Subsidy Receivable		E									U/E	
18B	18B	4283	Interest Receivable From Treasury		E									U/E	
18B	18B	4285	Receivable From the Liquidating Fund		E									U/E	
18B	18B	4286	Receivable From the Financing Fund		E									U/E	
18B	18B	4287	Other Federal Receivables		E									U/E	
N/A	**18C**	**Total, unpaid obligated balance, net, end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.**													21
NET OUTLAYS															
19	**19**	**Net Outlays:**													
19A	**19A**	**Gross outlays (+)**													
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									U/E	4
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									U/E	4
19A	19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									U/E	
19A	19A	4902	Delivered Orders - Obligations, Paid		E									U/E	
19A	19A	4908	Authority Outlayed Not Yet Disbursed		E									U	4
19A	19A	4908	Authority Outlayed Not Yet Disbursed		B									U	4
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									U/E	

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19B	**19B**	**Offsetting collections (-)**													
19B	19B	4212	Liquidation of Deficiency - Offsetting Collections		E									U/E	
19B	19B	4222	Unfilled Customer Orders With Advance		E									U/E	4
19B	19B	4222	Unfilled Customer Orders With Advance		B									U/E	4
19B	19B	4252	Reimbursements and Other Income Earned - Collected		E									U/E	
19B	19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									U/E	
19B	19B	4260	Actual Collections of "governmental-type" Fees		E									U/E	
19B	19B	4261	Actual Collections of Business-Type Fees		E									U/E	
19B	19B	4262	Actual Collections of Loan Principal		E									U/E	
19B	19B	4263	Actual Collections of Loan Interest		E									U/E	
19B	19B	4264	Actual Collections of Rent		E									U/E	
19B	19B	4265	Actual Collections From Sale of Foreclosed Property		E									U/E	
19B	19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									U/E	
19B	19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									U/E	
19B	19B	4271	Actual Program Fund Subsidy Collected		E									U/E	
19B	19B	4273	Interest Collected From Treasury		E									U/E	
19B	19B	4275	Actual Collections From Liquidating Fund		E									U/E	
19B	19B	4276	Actual Collections From Financing Fund		E									U/E	
19B	19B	4277	Other Actual Collections - Federal		E									U/E	
19B	19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									U/E	
19B	19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									U/E	
N/A	**19C**	**Less: Distributed offsetting receipts**													21
N/A	19C	5100	Revenue From Goods Sold												8
N/A	19C	5109	Contra Revenue for Goods Sold												8
N/A	19C	5200	Revenue From Services Provided												8
N/A	19C	5209	Contra Revenue for Services Provided												8
N/A	19C	5310	Interest Revenue - Other												8
N/A	19C	5311	Interest Revenue - Investments												8
N/A	19C	5312	Interest Revenue - Loans Receivable/Uninvested Funds												8

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N/A	19C	5317	Contra Revenue for Interest Revenue - Loans Receivable												8
N/A	19C	5318	Contra Revenue for Interest Revenue - Investments												8
N/A	19C	5319	Contra Revenue for Interest Revenue - Other												8
N/A	19C	5320	Penalties, Fines, and Administrative Fees Revenue												8
N/A	19C	5329	Contra Revenue for Penalties, Fines, and Administrative Fees												8
N/A	19C	5400	Benefit Program Revenue												8
N/A	19C	5409	Contra Revenue for Benefit Program Revenue												8
N/A	19C	5500	Insurance and Guarantee Premium Revenue												8
N/A	19C	5509	Contra Revenue for Insurance and Guarantee Premium Revenue												8
N/A	19C	5600	Donated Revenue - Financial Resources												8
N/A	19C	5609	Contra Revenue for Donations - Financial Resources												8
N/A	19C	5750	Expenditure Financing Sources - Transfers-In												8
N/A	19C	5800	Tax Revenue Collected												8
N/A	19C	5801	Tax Revenue Accrual Adjustment												8
N/A	19C	5809	Contra Revenue for Taxes												8
N/A	19C	5890	Tax Revenue Refunds												8
N/A	19C	5900	Other Revenue												8
N/A	19C	5909	Contra Revenue for Other Revenue												8
N/A	**19D**	**Net outlays (+19A-19B-19C)**													21

FOOTNOTES AND ADDITIONAL INFORMATION:

1/ This is a crosswalk from the USSGL to the Report on Budget Execution and Budgetary Resources (SF 133). The SF 133 crosswalk is in compliance with the Office of Management and Budget (OMB) Circular No. A-11, *Preparing, Submitting, and Executing the Budget* , dated June 21, 2005. The crosswalk from the USSGL to the Statement of Budgetary Resources is in compliance with Circular A-136, *Financial Reporting Requirements* . Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing 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 "Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

3/ Shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Anticipated amounts should be zero for yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

8/ The SBR is an agency-wide report. Offsetting receipts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.

9/ The Apport. Cat. B attribute is available for early implementation for FY 2006 reporting. In FY 2007, reporting on this attribute will be required.

10/SF 133 line number 1A is presented as line 1 of the SBR.

11/SF 133 line numbers 2A and 2B are rolled up to line 2 of the SBR.

12/SF 133 line numbers 3A1 and 3A2 are rolled up to line 3A of the SBR.

13/SF 133 line numbers 3D5a, 3D5b, and 3D5c are rolled up to line 3D5 of the SBR.

14/SF 133 line numbers 4A, 4B, 4C, and 4D are rolled up to line 4 of the SBR.

15/SF 133 line numbers 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

16/SF 133 line numbers 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

17/SF 133 line numbers 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

18/SF 133 line numbers 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.

19/SF 133 line numbers 9B1 and 9B2 are rolled up to line 9B of the SBR.

20/SF 133 line numbers 10A, 10B and 10C are rolled up to line 10 of the SBR.

21/Lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not part of the SF133 and are only on the SBR.

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2006 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1				
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
	For All Unexpended Balances:							
1		**Treasury Appropriation Fund Symbol**						
2		**Preclosing Unexpended Balance - Treasury Supplied**						
3		N/A						
4		**Unobligated and Obligated Balance Withdrawn/Canceled**						
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
5		**Postclosing Unexpended Balance**						
5		1010	Fund Balance With Treasury	E				
6		**Other Authorizations**						
	For Treasury Appropriation Fund Symbols With Unrealized Discounts:							
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2,3
	For Treasury Appropriation Fund Symbols With Imprest Funds:							
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
	For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:							
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
	For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:							
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
	For Treasury Appropriation Fund Symbols With Investments in Agency Securities:							
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3
	For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY							
6	973	1618	Market Adjustment - Investments	E				2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	2,3

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2006 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Borrowing Authority - Treasury Supplied**						
3		**Increases and Rescissions**						
3	951	4140	Substitution of Borrowing Authority	E		T		2
3	962	4140	Substitution of Borrowing Authority	E		P		2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
3	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
3	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	T		2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		2
4		**Borrowings**						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5		N/A						
	CALC (2 +/- 3 - 4) Also Equals:							
6		**Balance**						
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	T		2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2006 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Borrowing Authority - Treasury Supplied**						
3		**Increases**						
3	951	4141	Current-Year Borrowing Authority Realized	E		T		2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		2
4		**Borrowings**						
4	951	4145	Borrowing Authority Converted to Cash	E		T		2
4	962	4145	Borrowing Authority Converted to Cash	E		P		2
5		**Adjustments**						
5	951	4140	Substitution of Borrowing Authority	E		T		2
5	962	4140	Substitution of Borrowing Authority	E		P		2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
5	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
5	951	4144	Borrowing Authority Withdrawn	E		T		2
5	962	4144	Borrowing Authority Withdrawn	E		P		2
	CALC (2 + 3 - 4 - 5) Also Equals:							
6		**Balance**						
6	951	4140	Substitution of Borrowing Authority	E		T		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4144	Borrowing Authority Withdrawn	E		T		2
6	962	4144	Borrowing Authority Withdrawn	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		T		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	B		T		2
6	962	4149	Borrowing Authority Carried Forward	B		P		2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2006 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Contract Authority - Treasury Supplied**						
3		**New Contract Authority**						
3	941	4131	Current-Year Contract Authority Realized	E				2
4		**Appropriations To Liquidate**						
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
5		**Writeoffs, Restorations, or Adjustments**						
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2
	CALC (2 + 3 - 4 +/- 5) Also Equals:							
6		**Balance of Unfunded Contract Authority**						
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2006 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
1		**Treasury Appropriation Fund Symbol**						
2		**Balance of Contract Authority - Treasury Supplied**						
3		**New Contract Authority**						
3	941	4131	Current-Year Contract Authority Realized	E				2
4		**Appropriations To Liquidate**						
4	941	4135	Contract Authority Liquidated	E	P			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				2
5		**Writeoffs, Restorations, or Adjustments**						
5	941	4132	Substitution of Contract Authority	E	S			2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E	S			2
	CALC (2 + 3 - 4 - 5) Also Equals:							
6		**Balance of Unfunded Contract Authority**						
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4132	Substitution of Contract Authority	E	S			2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	B				2

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2006 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
	For all Treasury Appropriation Fund Symbols:							
7		**Reimbursements Earned and Refunds**						
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E				
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E				
7		4123	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction	E				
7		4126	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable	E				
7		4137	Transfers of Contract Authority	E				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				
7		4171	Non-Allocation Transfers of Invested Balances - Receivable	E				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				
7		4234	Other Federal Receivables - Transferred	E				
7		4251	Reimbursements and Other Income Earned - Receivable	E			E/F	
7		4281	Actual Program Fund Subsidy Receivable	E				
7		4283	Interest Receivable From Treasury	E				
7		4285	Receivable From the Liquidating Fund	E				
7		4286	Receivable From the Financing Fund	E				
7		4287	Other Federal Receivables	E				
8		**Unfilled Customer Orders**						
8		4221	Unfilled Customer Orders Without Advance	E			E/F	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			E/F	
9		**Undelivered Orders and Contracts**						
9		4801	Undelivered Orders - Obligations, Unpaid	E				
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				
10		**Accounts Payable and Other Liabilities**						
10		4124	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction	E				
10		4127	Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable	E				
10		4172	Non-Allocation Transfers of Invested Balances - Payable	E				
10		4320	Adjustments for Changes In Prior-Year Allocations of Budgetary Resources	E				6
10		4901	Delivered Orders - Obligations, Unpaid	E				
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				
	CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:							

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2006 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes				
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info.
11		**Unobligated Balance**						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				
11		4382	Temporary Reduction - New Budget Authority	E				
11		4383	Temporary Reduction - Prior-Year Balances	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Exempt From Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments - Programs Subject to Apportionment	E				
11		4720	Commitments - Programs Exempt From Apportionment	E				

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2006 Reporting

ADDITIONAL INFORMATION:

1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2006 USSGL 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 includes the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority To Borrow From the Treasury
962	Authority To Borrow From the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities
973	Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by National Railroad Retirement Investment Trust Fund ONLY.
4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
5/ For use with OMB approval Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).
6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E/O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F*	E		
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E/O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	Post	E	1320	Employment Benefit Contributions Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E/O		
3	Post	E	1340	Interest Receivable	F	E/O		
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E/O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		Related to accounts receivable
4 Loans Receivable								
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		Related to loans receivable
5 Other								
5	Post	E	1410	Advances to Others	F	E/O		
5	Post	E	1450	Prepayments	F	E/O		
5	Post	E	1921	Receivable From Appropriations	F*	E		Do not use without permission from Treasury or OMB.
5	Post	E	1990	Other Assets	F	E/O		

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
6 Total Intragovernmental Assets CALC (1..5)								
Assets With the Public								
7 Cash, Foreign Currency, and Other Monetary Assets								
7	Post	E	1110	Undeposited Collections	N*	E/O		
7	Post	E	1120	Imprest Funds	N*	E/O		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E/O		
7	Post	E	1195	Other Monetary Assets	N*	E/O		
7	Post	E	1200	Foreign Currency	N*	E/O		
7	Post	E	1531	Seized Monetary Instruments	N*	O		
7	Post	E	1532	Seized Cash Deposited	N*	O		
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E/O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Post	E	1320	Employment Benefit Contributions Receivable	N	E		
9	Post	E	1340	Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E/O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		Related to accounts receivable

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
10 Taxes Receivable								
10	Post	E	1325	Taxes Receivable	N*	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N*	O		
11 Loans Receivable and Related Foreclosed Property								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
12 Inventory and Related Property								
12	Post	E	1511	Operating Materials and Supplies Held for Use		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1514	Operating Materials and Supplies Held For Repair		E		
12	Post	E	1519	Operating Materials and Supplies - Allowance		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		
12	Post	E	1599	Other Related Property - Allowance		E		
Assets With the Public								
13 General Property, Plant, and Equipment								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal-Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant, and Equipment	N*	E		
13	Post	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N*	E		

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
14 Other								
14	Post	E	1410	Advances to Others	N	E/O		
14	Post	E	1450	Prepayments	N	E/O		
14	Post	E	1990	Other Assets	N	E/O		
15 Total Assets	CALC (6..14)							
Intragovernmental Liabilities								
16 Accounts Payable								
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	
16	Post	E	2170	Subsidy Payable to the Financing Account	F*		C/U	
16	Post	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F*		C	
16	Post	E	2960	Accounts Payable From Canceled Appropriations	F		U	
17 Debt								
17	Post	E	2140	Accrued Interest Payable	F		C/U	Related to debt
17	Post	E	2510	Principal Payable to the Bureau of the Public Debt	F*		C/U	
17	Post	E	2520	Principal Payable to the Federal Financing Bank	F*		C/U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		C	
17	Post	E	2540	Participation Certificates	F		C/U	
17	Post	E	2590	Other Debt	F		C/U	
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C/U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		C/U	
18	Post	E	2290	Other Unfunded Employment Related Liability	F		C/U	
18	Post	E	2310	Advances From Others	F		C	

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
18	Post	E	2320	Deferred Credits	F		C/U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		C	
18	Post	E	2940	Capital Lease Liability	F		C/U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans	F*		C	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C/U	
19 Total Intragovernmental Liabilities				CALC (16..18)				
Liabilities With the Public								
20 Accounts Payable								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
20	Post	E	2960	Accounts Payable From Canceled Appropriations	N		U	
21 Loan Guarantee Liability								
21	Post	E	2180	Loan Guarantee Liability	N*		C	
22 Debt Held by the Public								
22	Post	E	2140	Accrued Interest Payable	N		C/U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
22	Post	E	2540	Participation Certificates	N		C/U	
22	Post	E	2590	Other Debt	N		C/U	
23 Federal Employee and Veterans' Benefits								
23	Post	E	2610	Actuarial Pension Liability	N*		C/U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C/U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C/U	
23	Post	E	2650	Actuarial FECA Liability	N*		C/U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C/U	

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
24 Environmental Cleanup and Disposal Costs								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C/U	
25 Benefits Due and Payable								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C/U	
26 Other Liabilities With the Public								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C/U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		C/U	
26	Post	E	2290	Other Unfunded Employment Related Liability	N		C/U	
26	Post	E	2310	Advances From Others	N		C	
26	Post	E	2320	Deferred Credits	N		C/U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired Collateral	N*		U	
26	Post	E	2920	Contingent Liabilities	N*		C/U	
26	Post	E	2940	Capital Lease Liability	N		C/U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C/U	
27 Total Liabilities				CALC (19..26)				
28 Commitments and Contingencies (Note 16)								
Net Position								
29 Unexpended Appropriations - Earmarked Funds (Note 20)								
29	Post	E	3100	Unexpended Appropriations - Cumulative				Earmarked Treasury Account Symbols (TAS) only.
30 Unexpended Appropriations - Other Funds								
30	Post	E	3100	Unexpended Appropriations - Cumulative				Other than earmarked TAS.
31 Cumulative Results of Operations - Earmarked Funds (Note 20)								
31	Post	E	3310	Cumulative Results of Operations				Earmarked TAS only.
32 Cumulative Results of Operations - Other Funds								
32	Post	E	3310	Cumulative Results of Operations				Other than earmarked TAS.

USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attributes			
					Federal/ NonFederal 1/	Form and Content Notes		
						Entity (E) NonEnt. (O)	Covered (C) NotCov. (U)	Additional Information Required
33 Total Net Position CALC (29…32)								
34 Total Liabilities/Net Position CALC (27+ 33)								

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

* By definition, the USSGL account can only have this USSGL account attribute domain.

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USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Accoun	USSGL Account Title	Federal/ NonFederal	Exchange /	Cust/ Noncust	Additional Information Required
Program Costs:								
Program A:								
1 Gross Costs								
1	Pre	E	6100	Operating Expenses/Program Costs	F/N			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			Production
1	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
1	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F/N			Production
1	Pre	E	6330	Other Interest Expenses	F/N			Production
1	Pre	E	6400	Benefit Expense	F/N			Production, Nonproduction
1	Pre	E	6500	Cost of Goods Sold	N			Production
1	Pre	E	6600	Applied Overhead	N			Production
1	Pre	E	6610	Cost Capitalization Offset	N			Production
1	Pre	E	6710	Depreciation, Amortization, and Depletion	N			Production
1	Pre	E	6720	Bad Debt Expense	F/N			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			Production
1	Pre	E	6800	Future Funded Expenses	F/N			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/N			Nonproduction. Report stewardship costs separately.
1	Pre	E	7210	Losses on Disposition of Assets - Other	F/N	X		Production, Nonproduction
1	Pre	E	7211	Losses on Disposition of Investments	F/N	X		Production, Nonproduction
1	Pre	E	7212	Losses on Disposition of Borrowings	F/N	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses	F/N	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F/N	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F/N	X		Production, Nonproduction
1	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction
2 Less: Earned Revenues								
2	Pre	E	5100	Revenue From Goods Sold	F/N	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F/N	X*		
2	Pre	E	5200	Revenue From Services Provided	F/N	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F/N	X*		
2	Pre	E	5310	Interest Revenue - Other	F/N	X	A	
2	Pre	E	5311	Interest Revenue - Investments	F/N	X	A	
2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	X	A	
2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	X	A	
2	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	Pre/ Post	Trial Bal.	USSGL Accoun	USSGL Account Title	Federal/ NonFederal	Exchange /	Cust/ Noncust	Additional Information Required
2	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	
2	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	X	A	
2	Pre	E	5400	Benefit Program Revenue	F/N	X		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X*		
2	Pre	E	5900	Other Revenue	F/N	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X		
2	Pre	E	7110	Gains on Disposition of Assets - Other	F/N	X		Production, Nonproduction
2	Pre	E	7111	Gains on Disposition of Investments	F/N	X		Production, Nonproduction
2	Pre	E	7112	Gains on Disposition of Borrowings	F/N	X		Production, Nonproduction
2	Pre	E	7180	Unrealized Gains	F/N	X		Production, Nonproduction
2	Pre	E	7190	Other Gains	F/N	X		Production, Nonproduction
3 Net Program Costs								
3			CALC (1 - 2)					
4 Costs Not Assigned to Programs								
4	Pre	E	6400	Benefit Expense	F/N			Nonproduction. Cost not assigned to programs.
4	Pre	E	6800	Future Funded Expenses	F/N			Nonproduction. Cost not assigned to programs.
4	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction. Cost not assigned to programs.
4	Pre	E	6900	Nonproduction Costs	F/N			Nonproduction. Cost not assigned to programs.
4	Pre	E	7210	Losses on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7211	Losses on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7212	Losses on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7280	Unrealized Losses	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7290	Other Losses	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7300	Extraordinary Items	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7500	Distribution of Income - Dividend	F/N	X		Nonproduction. Cost not assigned to programs.
4	Pre	E	7600	Changes in Actuarial Liability	N			Nonproduction. Cost not assigned to programs.
5 Less: Earned Revenues Not Attributed to Programs								
5	Pre	E	5310	Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5311	Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5317	Contra Revenue for Interest Revenue - Loans	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	5900	Other Revenue	F/N	X		Exchange revenue not attributable to programs.

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

					USSGL Account Attributes/1			
					Adjusted Trial Balance			
Line No.	**Pre/ Post**	**Trial Bal.**	**USSGL Accoun**	**USSGL Account Title**	**Federal/ NonFederal**	**Exchange /**	**Cust/ Noncust**	**Additional Information Required**
5	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X		Exchange revenue not attributable to programs.
5	Pre	E	7110	Gains on Disposition of Assets - Other	N	X		Nonproduction. Cost not assigned to programs.
5	Pre	E	7111	Gains on Disposition of Investments	F/N	X		Nonproduction. Cost not assigned to programs.
5	Pre	E	7112	Gains on Disposition of Borrowings	F	X		Nonproduction. Cost not assigned to programs.
5	Pre	E	7180	Unrealized Gains	F/N	X		Nonproduction. Cost not assigned to programs.
5	Pre	E	7190	Other Gains	F/N	X		Nonproduction. Cost not assigned to programs.
6 Net Cost of Operations								
6			CALC (3+4-5)					

* By definition, the USSGL account can only have this USSGL account attribute domain.

Footnotes:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances						
		(a)	Earmarked funds						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			Earmarked Treasury Account Symbols (TAS) only.
X		1	Pre	B	3310	Cumulative Results of Operations			Earmarked TAS only.
		(b)	All other funds						
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative			Other than earmarked TAS.
X		1	Pre	B	3310	Cumulative Results of Operations			Other than earmarked TAS.
		2	Adjustments (+/-)						
		(a)	Changes in Accounting Principles (+/-)						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			Portion related to changes in accounting principles. (New USSGL account for use in 2006 in process.)
		(b)	Corrections of Errors (+/-)						
	X	2	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
	X	2	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	7400	Prior-Period Adjustments - Not Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
X		2	Pre	E	7401	Prior-Period Adjustments - Restated			Portion related to correction errors. (New USSGL account for use in 2006 in process.)
		3	Beginning Balances, as Adjusted						
X	X	3			CALC (1..2)				

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		Budgetary Financing Sources:							
		4	**Appropriations Received**						
		(a)	**Earmarked funds**						
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. Earmarked TAS only.
		(b)	**All other funds**						
	X	4		E	3101	Unexpended Appropriations - Appropriations Received			Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. Other than earmarked TAS.
		5	**Appropriations Transferred-In/Out (+/-)**						
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers-			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 -			Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources			Related to adjustments. Debit - Decreases /Credit - Increases
		7	**Appropriations Used**						
		(a)	**Earmarked funds**						
	X		Pre	E	3107	Unexpended Appropriations - Used			Debit-Decreases/Credit-Increases. Earmarked TAS
X			Pre	E	5700	Expended Appropriations			Debit-Decreases/Credit-Increases. Earmarked TAS
		(b)	**All other funds**						
	X		Pre	E	3107	Unexpended Appropriations - Used			Debit-Decreases/Credit-Increases. Other than earmarked TAS.
X			Pre	E	5700	Expended Appropriations			Debit-Decreases/Credit-Increases. Other than earmarked TAS.
		8	**Nonexchange Revenue**						
		(a)	**Earmarked funds**						
X		8	Pre	E	5310	Interest Revenue - Other	T	A	Earmarked TAS only.
X		8	Pre	E	5311	Interest Revenue - Investments	T	A	Earmarked TAS only.
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	T	A	Earmarked TAS only.
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	T	A	Earmarked TAS only.
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	T	A	Earmarked TAS only.
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	T	A	Earmarked TAS only.

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A	Earmarked TAS only.
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	Earmarked TAS only.
X		8	Pre	E	5400	Benefit Program Revenue	T		Earmarked TAS only.
X		8	Pre	E	5409	Contra Revenue for Benefit Program	T		Earmarked TAS only.
X		8	Pre	E	5800	Tax Revenue Collected	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncustodial entity only. Earmarked TAS only.
X		8	Pre	E	5900	Other Revenue	T	A	Earmarked TAS only.
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	Earmarked TAS only.
		(b)	**All other funds**						
X		8	Pre	E	5310	Interest Revenue - Other	T	A	Other than earmarked TAS.
X		8	Pre	E	5311	Interest Revenue - Investments	T	A	Other than earmarked TAS.
X		8	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	T	A	Other than earmarked TAS.
X		8	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	T	A	Other than earmarked TAS.
X		8	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	T	A	Other than earmarked TAS.
X		8	Pre	E	5319	Contra Revenue for Interest Revenue - Other	T	A	Other than earmarked TAS.
X		8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	T	A	Other than earmarked TAS.
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	T	A	Other than earmarked TAS.
X		8	Pre	E	5400	Benefit Program Revenue	T		Other than earmarked TAS.
X		8	Pre	E	5409	Contra Revenue for Benefit Program	T		Other than earmarked TAS.
X		8	Pre	E	5800	Tax Revenue Collected	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncustodial entity only. Other than earmarked TAS.
X		8	Pre	E	5900	Other Revenue	T	A	Other than earmarked TAS.
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	Other than earmarked TAS.
		9	**Donations and Forfeitures of Cash and Cash Equivalents**						

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		(a)	Earmarked funds						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		Earmarked TAS only.
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		Earmarked TAS only.
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents. Earmarked TAS only.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents. Earmarked TAS only.
		(b)	All other funds						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		Other than earmarked TAS.
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		Other than earmarked TAS.
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents. Other than earmarked TAS.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents. Other than earmarked TAS.
		10	Transfers-In/Out Without Reimbursement (+/-)						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	Other Budgetary Financing Sources (+/-)						
		(a)	Earmarked funds						
X		11	Pre	E	5790	Other Financing Sources			Budgetary. Earmarked TAS only.
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7190	Other Gains	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7290	Other Losses	T		Budgetary. Earmarked TAS only.
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary. Earmarked TAS only.

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		(b)	All other funds						
X		11	Pre	E	5790	Other Financing Sources			Budgetary. Other than earmarked TAS.
X		11	Pre	E	7110	Gains on Disposition of Assets - Other	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7111	Gains on Disposition of Investments	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7112	Gains on Disposition of Borrowings	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7180	Unrealized Gains	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7190	Other Gains	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7210	Losses on Disposition of Assets - Other	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7211	Losses on Disposition of Investments	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7212	Losses on Disposition of Borrowings	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7280	Unrealized Losses	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7290	Other Losses	T		Budgetary. Other than earmarked TAS.
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary. Other than earmarked TAS.
		Other Financing Sources:							
		12	**Donations and Forfeitures of Property**						
		(a)	**Earmarked funds**						
X		12	Pre	E	5610	Resources	T*		Earmarked TAS only.
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		Earmarked TAS only.
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties. Earmarked TAS only.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties. Earmarked TAS only.
		(b)	**All other funds**						
X		12	Pre	E	5610	Resources	T*		Other than earmarked TAS.
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		Other than earmarked TAS.
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties. Other than earmarked TAS.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties. Other than earmarked TAS.
		13	**Transfers-In/Out Without Reimbursement (+/-)**						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	**Imputed Financing From Costs Absorbed by Others**						
X		14	Pre	E	5780	Imputed Financing Sources			
		15	**Other (+/-)**						
X		15	Pre	E	5790	Other Financing Sources			No budgetary impact.

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

							USSGL Account Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	**Unexp. Approp.**	**Line No.**	**Pre/ Post**	**Trial Bal.**	**USSGL Account**	**USSGL Account Title**	**Exch./ Nonexch.**	**Custodial/ Noncust.**	**Additional Information Required**
X		15	Pre	E	5799	Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900	Other Revenue	T		Portion associated with nonexchange revenue. No budgetary impact.
X		15	Pre	E	5909	Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. No budgetary impact.
X		15	Pre	E	7110	Gains on Disposition of Assets - Other	T		No budgetary impact.
X		15	Pre	E	7111	Gains on Disposition of Investments	T		No budgetary impact.
X		15	Pre	E	7112	Gains on Disposition of Borrowings	T		No budgetary impact.
X		15	Pre	E	7180	Unrealized Gains	T		No budgetary impact.
X		15	Pre	E	7190	Other Gains	T		No budgetary impact.
X		15	Pre	E	7210	Losses on Disposition of Assets - Other	T		No budgetary impact.
X		15	Pre	E	7211	Losses on Disposition of Investments	T		No budgetary impact.
X		15	Pre	E	7212	Losses on Disposition of Borrowings	T		No budgetary impact.
X		15	Pre	E	7280	Unrealized Losses	T		No budgetary impact.
X		15	Pre	E	7290	Other Losses	T		No budgetary impact.
X		15	Pre	E	7500	Distribution of Income - Dividend	T		No budgetary impact.
		16	**Total Financing Sources**						
X		16		CALC (6..15)					
	X	16		CALC (4..7)					
		17	**Net Cost of Operations (+/-)**						
X		**(a)**	**Earmarked funds**						Earmarked TAS only.
X		**(b)**	**All other funds**						Other than earmarked TAS.
		18	**Net Change**		Calc(16-17)				
X	X	**(a)**	**Earmarked funds**						Earmarked TAS only.
X	X	**(b)**	**All other funds**						Other than earmarked TAS.
		19	**Ending Balances**						
		(a)	**Earmarked funds**						
X		19		CALC ((3+16) -17)					Should equal the ending amount reported as net position on the Balance Sheet. Earmarked TAS only.
	X	19		CALC (3 + 16)					Should equal the ending amount reported as net position on the Balance Sheet. Earmarked TAS only.
		(b)	**All other funds**						
X		19		CALC ((3+16) -17)					Should equal the ending amount reported as net position on the Balance Sheet. Other than earmarked
	X	19		CALC (3 + 16)					Should equal the ending amount reported as net position on the Balance Sheet. Other than earmarked
	X	19	**Total all funds**	CALC (a+b)					

* By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1	**Obligations Incurred (Must = SBR line 8)**						
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2	**Less: Spending Authority From Offsetting Collections and Recoveries (Must = EOY SBR line 2, 3D)/2**						
2	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. Net of (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. Net of (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	E	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
2	Pre	E	4264	Actual Collections of Rent			
2	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected			
2	Pre	E	4273	Interest Collected From Treasury			
2	Pre	E	4275	Actual Collections From Liquidating Fund			
2	Pre	E	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
2	Pre	E-B	4283	Interest Receivable From Treasury			
2	Pre	E-B	4285	Receivable From the Liquidating Fund			
2	Pre	E-B	4286	Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
3	**Obligations Net of Offsetting Collections and Recoveries**						
3			CALC (1 - 2)				
4	**Less: Distributed Offsetting Receipts (Must = SBR line 19C)**						Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue From Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue - Other			
4	Pre	E	5311	Interest Revenue - Investments			
4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Pre	E	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	E	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5750	Expenditure Financing Sources - Transfers-In			
4	Pre	E	5800	Tax Revenue Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenue Refunds			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
5	**Net Obligations**						
5			CALC (3 - 4)				

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
Other Resources							
6	**Donations and Forfeitures of Property (Must = CNP line 12)**						
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of properties.
7	**Transfers In/Out Without Reimbursement (+/-) (Must = CNP line 13)**						
7	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
8	**Imputed Financing From Costs Absorbed by Others (Must = CNP line 14)**						
8	Pre	E	5780	Imputed Financing Sources			
9	**Other Resources (+/-) (Must = CNP line 15)**						
9	Pre	E	5790	Other Financing Sources			No budgetary impact.
9	Pre	E	5799	Adjustment of Appropriations Used			
9	Pre	E	5900	Other Revenue		T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets - Other		T	No budgetary impact.
9	Pre	E	7111	Gains on Disposition of Investments		T	No budgetary impact.
9	Pre	E	7112	Gains on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains		T	No budgetary impact.
9	Pre	E	7190	Other Gains		T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets - Other		T	No budgetary impact.
9	Pre	E	7211	Losses on Disposition of Investments		T	No budgetary impact.
9	Pre	E	7212	Losses on Disposition of Borrowings		T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses		T	No budgetary impact.
9	Pre	E	7290	Other Losses		T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend		T	No budgetary impact.
10	**Net Other Resources Used to Finance Activities**						
			CALC (6...9)				
11	***Total Resources Used to Finance Activities***						
			CALC (5+10)				

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12	**Change in Budgetary Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provided**						
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net of (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net of (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
13	**Resources That Fund Expenses Recognized in Prior Periods**						
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OR-						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit balance.

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
	13* **Comment:** The collection of vendor overpayments may be reported as a resource that does						
	not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments						
	may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase						
	to USSGL account 6790 recorded when the collection is received.						
	13^ **Comment:** If financing sources that fund costs of prior periods cannot be derived from the change						
	in the unfunded liabilities, an optional method is to record a decrease to future funded expenses,						
	USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported						
	as financing sources that fund costs of prior periods.						
14	**Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations**						
14A	**Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy**						
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
14A	Pre	E	4261	Actual Collections of Business-Type Fees			Credit reform financing funds only.
14A	Pre	E	4262	Actual Collections of Loan Principal			Credit reform financing funds only.
14A	Pre	E	4263	Actual Collections of Loan Interest			Credit reform financing funds only.
14A	Pre	E	4264	Actual Collections of Rent			Credit reform financing funds only.
14A	Pre	E	4265	Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only.
14A	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only.
14A	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only.
14A	Pre	E	4271	Actual Program Fund Subsidy Collected			Credit reform financing funds only.
14A	Pre	E	4273	Interest Collected From Treasury			Credit reform financing funds only.
14A	Pre	E	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only.
14A	Pre	E	4277	Other Actual Collections - Federal			Credit reform financing funds only.
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			Credit reform financing funds only.
14A	Pre	E	4283	Interest Receivable From Treasury			Credit reform financing funds only.
14A	Pre	E-B	4285	Receivable From the Liquidating Fund			Credit reform financing funds only.
14A	Pre	E-B	4286	Receivable From the Financing Fund			Credit reform financing funds only.
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only.
14B	**Other**						Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.
14B	Pre	E	5310	Interest Revenue - Other		T	
14B	Pre	E	5311	Interest Revenue - Investments		T	
14B	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
14B	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
14B	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		T	
14B	Pre	E	5319	Contra Revenue for Interest Revenue - Other		T	
14B	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		T	
14B	Pre	E	5400	Benefit Program Revenue		T	
14B	Pre	E	5409	Contra Revenue for Benefit Program Revenue		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenue Refunds		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15	**Resources That Finance the Acquisition of Assets**						
15	Pre	E	8802	Purchases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only.
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only.
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only.
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only.
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only.
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only.
-OR-							
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			Current-year purchase amount only.
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only.
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only.
15	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only.
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			Current-year purchase amount only.
15	Pre	E-B	1523	Inventory Held for Repair			Current-year purchase amount only.
15	Pre	E-B	1524	Inventory - Excess, Obsolete, and Unserviceable			Current-year purchase amount only.
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only.
15	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only.
15	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only.
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only.
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only.
15	Pre	E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only.
15	Pre	E-B	1591	Other Related Property			Current-year purchase amount only.

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only.
15	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only.
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only.
15	Pre	E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only.
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only.
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1750	Equipment			Current-year purchase amount only.
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only.
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only.
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only.
15	Pre	E-B	1832	Internal-Use Software in Development			Current-year purchase amount only.
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only.
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only.
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only.
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only.
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		Current-year purchase amount only.
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only.
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only.
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only.
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only.
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only.
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only.

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only.
	Comment: If resources that finance the acquisition of assets or liquidation of liabilities related to						
	inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be						
	derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions						
	that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of						
	assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases						
	net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed						
	of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to						
	accumulate the amounts needed from these transactions in an agency-defined memorandum						
	account (9000 series).						
	Note: Other asset transactions that have yet to be identified may affect this line.						
	Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is						
	recognized, two options exist for reporting the loss on the Statement of Financing. The first						
	option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation						
	of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28).						
	The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on						
	line 15, include the book value of the asset less the loss.						
	Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions						
	yet to be identified also may affect this line.						
	Comment: Transactions for non-Government securities have not been completed. Changes to line 15						
	may be necessary once the transactions are completed.						
16	**Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations/3**						
16	Pre	E	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	Pre	E	5610	Donated Revenue - Nonfinancial Resources			
16	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
16	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
16	Pre	E	5790	Other Financing Sources			
16	Pre	E	7110	Gains on Disposition of Assets - Other		T	
16	Pre	E	7111	Gains on Disposition of Investments		T	
16	Pre	E	7112	Gains on Disposition of Borrowings		T	
16	Pre	E	7180	Unrealized Gains		T	
16	Pre	E	7190	Other Gains		T	
16	Pre	E	7210	Losses on Disposition of Assets - Other		T	
16	Pre	E	7211	Losses on Disposition of Investments		T	
16	Pre	E	7212	Losses on Disposition of Borrowings		T	
16	Pre	E	7280	Unrealized Losses		T	

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
16	Pre	E	7290	Other Losses		T	
16	Pre	E	7400	Prior-Period Adjustments - Not Restated			Budgetary impact only.
16	Pre	E	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario.
	Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL						
	account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.						
17	***Total Resources Used to Finance Items Not Part of the Net Cost of Operations***						
			CALC (12...16)				
18	***Total Resources Used to Finance the Net Cost of Operations***						
			CALC (11-17)				
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:							
Components Requiring or Generating Resources in Future Periods:							
19	**Increase in Annual Leave Liability**						
19*	Pre	E-B	2220	Unfunded Leave			If net increase
	-OR-						
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.
20	**Increase in Environmental and Disposal Liability**						
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OR-						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.
21	**Upward/Downward Reestimates of Credit Subsidy Expense (+/-)**						
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OR-						
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate. Financing funds only.
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22	**Increase in Exchange Revenue Receivable from the Public (Previous SOF 1F partial)**						
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
22	Pre	E-B	1340	Interest Receivable		X	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	
23	**Other (+/-)**						
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
23*	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in Section 4.
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Debit account balance. See line 13 for credit balance.
	19-23* **Comment:** Financing sources yet to be provided may be derived using the change in certain liability accounts if						
	a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses,"						
	and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year						
	Budget Authority (Unobligated)."						
24	**Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods**						
24			CALC (19…23)				
Components Not Requiring or Generating Resources:							
25	**Depreciation and Amortization**						
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		X	
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		X	
25	Pre	E	6710	Depreciation, Amortization, and Depletion			

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
26	**Revaluation of Assets or Liabilities (+/-)**						
26	Pre	E	7110	Gains on Disposition of Assets - Other		X	Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
26	Pre	E	7111	Gains on Disposition of Investments		X	
26	Pre	E	7112	Gains on Disposition of Borrowings		X	
26	Pre	E	7180	Unrealized Gains		X	
26	Pre	E	7190	Other Gains		X	
26	Pre	E	7210	Losses on Disposition of Assets - Other		X	
26	Pre	E	7211	Losses on Disposition of Investments		X	
26	Pre	E	7212	Losses on Disposition of Borrowings		X	
26	Pre	E	7280	Unrealized Losses		X	
26	Pre	E	7290	Other Losses		X	
26	Pre	E	7300	Extraordinary Items			
27	**Other (+/-)/3**						
27	Pre	E	5311	Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5318	Contra Revenue for Interest Revenue - Investments		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5400	Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		X	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others			
27	Pre	E	6500	Cost of Goods Sold			
27	Pre	E	6600	Applied Overhead			Related to cost capitalization offsets.
27	Pre	E	6610	Cost Capitalization Offset			Related to cost capitalization offsets.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
	27* **Comment:** An option for recording the decrease in cost that results from a receivable for a vendor						
	overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of						
	components of net cost of operations that will not require or generate resources.						
28	**Total Components of Net Cost of Operations That Will Not Require or Generate Resources**						
			CALC (25...27)				
29	***Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period***						
			CALC(24 + 28)				

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					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	Federal/ NonFed.	Exch./ Nonexch.	Additional Information Required
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 in FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

* By definition, the USSGL account can only have this attribute domain.

Footnote:

1 - Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.
3 - According to OMB Circular No. A-136 (August 2005), "Financial Reporting Requirements," Section 9.37, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

Shaded attributes are not applicable for budgetary accounts.
Indicates the USSGL preferred crosswalk for this line.
Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

Line No.	Trial Bal.	Acct. No.	USSGL Account Title	USSGL Account Attributes/1 Adjusted Trial Balance Cust./ Noncust.	Additional Information Required
Revenue Activity:					
Sources of Cash Collections:					
1	Individual Income and FICA/SECA Taxes				
1	E	5800	Tax Revenue Collected	S	
2	Corporate Income Taxes				
2	E	5800	Tax Revenue Collected	S	
3	Excise Taxes				
3	E	5800	Tax Revenue Collected	S	
4	Estate and Gift Taxes				
4	E	5800	Tax Revenue Collected	S	
5	Federal Unemployment Taxes				
5	E	5800	Tax Revenue Collected	S	
6	Custom Duties				
6	E	5800	Tax Revenue Collected	S	
7	Miscellaneous				
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	**Trial Bal.**	**Acct. No.**	**USSGL Account Title**	**Cust./ Noncust.**	**Additional Information Required**
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
8	**Total Cash Collections**				
8		CALC	(1 . . . 7)		
9	**Accrual Adjustments**				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1 Adjusted Trial Balance	
Line No.	**Trial Bal.**	**Acct. No.**	**USSGL Account Title**	**Cust./ Noncust.**	**Additional Information Required**
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
10	**Total Custodial Revenue**			S	
10		CALC	(8 + 9)		
Disposition of Collections:					
11	**Transferred to Others (by Recipient):**				
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds.
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980.
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S*	
11	E	6330	Other Interest Expenses	S	
***Comment:** If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980					
should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.					
12	**(Increase)/Decrease in Amount Yet To Be Transferred (+/-)**				
12	E	5991	Accrued Collections for Others	S*	
"Optional Method"					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	**Trial Bal.**	**Acct. No.**	**USSGL Account Title**	**Cust./ Noncust.**	**Additional Information Required**
13	**Refunds and Other Payments**				
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14	**Retained by the Reporting Entity**				
14		CALC	(10 - 11 - 12 - 13)		
If "Optional Method" is used					
14		CALC	(10 - 11 + 12 - 13)		
15	**Net Custodial Activity**				
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.
If "Optional Method" is used					
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero.

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

Footnotes:

1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

* By definition, the USSGL account can only have this USSGL acount attribute domain.

U.S. Government Standard General Ledger

SECTION VI. USSGL Crosswalks - Reclassified Statements

This section includes crosswalks for use in fiscal 2005. These crosswalks map USSGL accounts to external reports in accordance with FMS Volume I, TFM, Part 2, Chapter 4700, Transmittal Letter 623, dated May 6, 2005.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by FMS:

Fiscal 2005 Reporting: **Page Number**

➢

- Reclassified Balance Sheet……. VI - 3
- Reclassified Statement of Net Cost…… VI - 11
- Reclassified Statement of Changes in Net Position…… VI - 17

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USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
1	**Assets**					
2	**Non-Federal**					
2.1	**Cash and Other Monetary Assets**					
2.1	Pre	E	1110	Undeposited Collections	N	
2.1	Pre	E	1120	Imprest Funds	N	
2.1	Pre	E	1130	Funds Held by the Public	N	
2.1	Pre	E	1190	Other Cash	N	
2.1	Pre	E	1195	Other Monetary Assets	N	
2.1	Pre	E	1200	Foreign Currency	N	
2.1	Pre	E	1531	Seized Monetary Instruments	N	
2.1	Pre	E	1532	Seized Cash Deposited	N	
2.2	**Accounts and Taxes Receivable**					
2.2	Pre	E	1310	Accounts Receivable	N	
2.2	Pre	E	1319	Allowance for Loss on Accounts Receivable	N	
2.2	Pre	E	1320	Employment Benefit Contributions Receivable	N	
2.2	Pre	E	1325	Taxes Receivable	N	
2.2	Pre	E	1329	Allowance for Loss on Taxes Receivable	N	
2.2	Pre	E	1340	Interest Receivable	N	Related to accounts and taxes receivable
2.2	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to accounts and taxes receivable
2.2	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts and taxes receivable
2.2	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to accounts and taxes receivable
2.3	**Loans Receivable**					
2.3	Pre	E	1340	Interest Receivable	N	Related to loans receivable
2.3	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to loans receivable
2.3	Pre	E	1350	Loans Receivable	N	
2.3	Pre	E	1359	Allowance for Loss on Loans Receivable	N	
2.3	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
2.3	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	Related to loans receivable
2.3	Pre	E	1399	Allowance for Subsidy	N	
2.3	Pre	E	1551	Foreclosed Property	N	
2.3	Pre	E	1559	Foreclosed Property - Allowance	N	
2.4	**Inventory and Related Property**					
2.4	Pre	E	1511	Operating Materials and Supplies Held for Use	N	
2.4	Pre	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
2.4	Pre	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
2.4	Pre	E	1514	Operating Materials and Supplies Held For Repair	N	
2.4	Pre	E	1519	Operating Materials and Supplies - Allowance	N	
2.4	Pre	E	1521	Inventory Purchased for Resale	N	
2.4	Pre	E	1522	Inventory Held in Reserve for Future Sale	N	
2.4	Pre	E	1523	Inventory Held for Repair	N	
2.4	Pre	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
2.4	Pre	E	1525	Inventory - Raw Materials	N	
2.4	Pre	E	1526	Inventory - Work-in-Process	N	
2.4	Pre	E	1527	Inventory - Finished Goods	N	
2.4	Pre	E	1529	Inventory - Allowance	N	
2.4	Pre	E	1541	Forfeited Property Held for Sale	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
2.4	Pre	E	1542	Forfeited Property Held for Donation or Use	N	
2.4	Pre	E	1549	Forfeited Property - Allowance	N	
2.4	Pre	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
2.4	Pre	E	1569	Commodities - Allowance	N	
2.4	Pre	E	1571	Stockpile Materials Held in Reserve	N	
2.4	Pre	E	1572	Stockpile Materials Held for Sale	N	
2.4	Pre	E	1591	Other Related Property	N	
2.4	Pre	E	1599	Other Related Property - Allowance	N	
2.5	**Property, Plant, and Equipment**					
2.5	Pre	E	1711	Land and Land Rights	N	
2.5	Pre	E	1712	Improvements to Land	N	
2.5	Pre	E	1719	Accumulated Depreciation on Improvements to Land	N	
2.5	Pre	E	1720	Construction-in-Progress	N	
2.5	Pre	E	1730	Buildings, Improvements, and Renovations	N	
2.5	Pre	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
2.5	Pre	E	1740	Other Structures and Facilities	N	
2.5	Pre	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
2.5	Pre	E	1750	Equipment	N	
2.5	Pre	E	1759	Accumulated Depreciation on Equipment	N	
2.5	Pre	E	1810	Assets Under Capital Lease	N	
2.5	Pre	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
2.5	Pre	E	1820	Leasehold Improvements	N	
2.5	Pre	E	1829	Accumulated Amortization on Leasehold Improvements	N	
2.5	Pre	E	1830	Internal-Use Software	N	
2.5	Pre	E	1832	Internal-Use Software in Development	N	
2.5	Pre	E	1839	Accumulated Amortization on Internal-Use Software	N	
2.5	Pre	E	1840	Other Natural Resources	N	
2.5	Pre	E	1849	Allowance for Depletion	N	
2.5	Pre	E	1890	Other General Property, Plant, and Equipment	N	
2.5	Pre	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	
2.6	**Securities and Investments**					
2.6	Pre	E	1340	Interest Receivable	N	Related to investments
2.6	Pre	E	1349	Allowance for Loss on Interest Receivable	N	Related to investments
2.6	Pre	E	1618	Market Adjustment - Investments	N	
2.6	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
2.6	Pre	E	1690	Other Investments	N	
2.7	**Other Assets**					
2.7	Pre	E	1410	Advances to Others	N	
2.7	Pre	E	1450	Prepayments	N	
2.7	Pre	E	1990	Other Assets	N	
2.8	**Total Non-Federal Assets CALC (2.1…2.7)**					

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
3	**Federal**					
3.1	**Fund Balance With Treasury**					
3.1	Pre	E	1010	Fund Balance With Treasury		
3.2	**Federal Investments (RC 1) /3**					
3.2	Pre	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1618	Market Adjustment - Investments	F	
3.2	Pre	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
3.2	Pre	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
3.2	Pre	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
3.2	Pre	E	1690	Other Investments	F	
3.3	**Accounts Receivable (RC 22) /3**					
3.3	Pre	E	1310	Accounts Receivable	F	
3.3	Pre	E	1319	Allowance for Loss on Accounts Receivable	F	
3.4	**Interest Receivable (RC 2) /3**					
3.4	Pre	E	1340	Interest Receivable	F	
3.4	Pre	E	1349	Allowance for Loss on Interest Receivable	F	
3.5	**Loans Receivable (RC 17) /3**					
3.5	Pre	E	1350	Loans Receivable	F	
3.5	Pre	E	1359	Allowance for Loss on Loans Receivable	F	
3.6	**Transfers Receivable (RC 27) /3**					
3.6	Pre	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3.6	Pre	E	1335	Expenditure Transfers Receivable	F	
3.7	**Benefit Program Contribution Receivable (RC 21) /3**					
3.7	Pre	E	1320	Employment Benefit Contributions Receivable	F	
3.8	**Advances to Others and Prepayments (RC 23) /3**					
3.8	Pre	E	1410	Advances to Others	F	
3.8	Pre	E	1450	Prepayments	F	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
3.9	**Other Assets Without Reciprocals (RC 29) /3**					
3.9	Pre	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	
3.9	Pre	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	
3.9	Pre	E	1921	Receivable From Appropriations	F	Do not use without permission from Treasury or OMB.
3.9	Pre	E	1990	Other Assets	F	
3.10	**Total Federal Assets CALC (3.1…3.9)**					
4	**Total Assets CALC (2.8 + 3.10)**					
5	**Liabilities:**					
6	**Non-Federal**					
6.1	**Accounts Payable**					
6.1	Pre	E	2110	Accounts Payable	N	
6.1	Pre	E	2120	Disbursements in Transit	N	
6.1	Pre	E	2140	Accrued Interest Payable	N	Related to accounts payable
6.1	Pre	E	2960	Accounts Payable From Canceled Appropriations	N	
6.2	**Federal Debt Securities Held by the Public**					
6.2	Pre	E	2140	Accrued Interest Payable	N	Related to interest on the debt
6.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
6.3	**Federal Employee and Veteran Benefits Payable**					
6.3	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	N	
6.3	Pre	E	2215	Other Post-Employment Benefits Due and Payable	N	
6.3	Pre	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
6.3	Pre	E	2217	Benefit Premiums Payable to Carriers	N	
6.3	Pre	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
6.3	Pre	E	2290	Other Unfunded Employment Related Liability	N	
6.3	Pre	E	2610	Actuarial Pension Liability	N	
6.3	Pre	E	2620	Actuarial Health Insurance Liability	N	
6.3	Pre	E	2630	Actuarial Life Insurance Liability	N	
6.3	Pre	E	2650	Actuarial FECA Liability	N	
6.3	Pre	E	2690	Other Actuarial Liabilities	N	VA benefits only
6.4	**Environmental and Disposal Liabilities**					
6.4	Pre	E	2995	Estimated Cleanup Cost Liability	N	
6.5	**Benefits Due and Payable**					
6.5	Pre	E	2160	Entitlement Benefits Due and Payable	N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
6.6	**Loan Guarantee Liabilities**					
6.6	Pre	E	2180	Loan Guarantee Liability	N	
6.7	**Insurance Programs**					
6.7	Pre	E	2690	Other Actuarial Liabilities	N	Other than VA benefits
6.8	**Other Liabilities**					
6.8	Pre	E	2130	Contract Holdbacks	N	
6.8	Pre	E	2190	Other Accrued Liabilities	N	
6.8	Pre	E	2210	Accrued Funded Payroll and Leave	N	
6.8	Pre	E	2211	Withholdings Payable	N	
6.8	Pre	E	2220	Unfunded Leave	N	
6.8	Pre	E	2310	Advances From Others	N	
6.8	Pre	E	2320	Deferred Credits	N	
6.8	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N	
6.8	Pre	E	2540	Participation Certificates	N	
6.8	Pre	E	2590	Other Debt	N	
6.8	Pre	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
6.8	Pre	E	2920	Contingent Liabilities	N	
6.8	Pre	E	2940	Capital Lease Liability	N	
6.8	Pre	E	2980	Custodial Liability	N	
6.8	Pre	E	2990	Other Liabilities	N	
6.8	Pre	E	2995	Estimated Cleanup Cost Liability	N	
6.9	**Total Non-Federal Liabilities CALC (6.1…6.8)**					
7	**Federal**					
7.1	**Accounts Payable (RC 22) /3**					
7.1	Pre	E	2110	Accounts Payable	F	
7.1	Pre	E	2120	Disbursements in Transit	F	
7.1	Pre	E	2130	Contract Holdbacks	F	
7.1	Pre	E	2190	Other Accrued Liabilities	F	
7.1	Pre	E	2990	Other Liabilities	F	
7.2	**Federal Debt (RC 1) /3**					
7.2	Pre	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
7.2	Pre	E	2540	Participation Certificates	F	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
7.3	**Interest Payable (RC 2) /3**					
7.3	Pre	E	2140	Accrued Interest Payable	F	
7.4	**Loans Payable (RC 17) /3**					
7.4	Pre	E	2510	Principal Payable to the Bureau of the Public Debt	F	
7.4	Pre	E	2520	Principal Payable to the Federal Financing Bank	F	
7.4	Pre	E	2590	Other Debt	F	
7.5	**Transfers Payable (RC 27) /3**					
7.5	Pre	E	2150	Payable for Transfers of Currently Invested Balances	F	
7.5	Pre	E	2155	Expenditure Transfers Payable	F	
7.6	**Benefit Program Contribution Payable (RC 21) /3**					
7.6	Pre	E	2213	Employer Contributions and Payroll Taxes Payable	F	
7.6	Pre	E	2215	Other Post-Employment Benefits Due and Payable	F	
7.6	Pre	E	2225	Unfunded FECA Liability	F	
7.6	Pre	E	2290	Other Unfunded Employment Related Liability	F	
7.7	**Advances From Others and Deferred Credits (RC 23) /3**					
7.7	Pre	E	2310	Advances From Others	F	
7.7	Pre	E	2320	Deferred Credits	F	
7.8	**Other Liabilities Without Reciprocals (RC 29) /3**					
7.8	Pre	E	2170	Subsidy Payable to the Financing Account	F	
7.8	Pre	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F	
7.8	Pre	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F	
7.8	Pre	E	2940	Capital Lease Liability	F	
7.8	Pre	E	2950	Liability for Subsidy Related to Undisbursed Loans	F	
7.8	Pre	E	2960	Accounts Payable From Canceled Appropriations	F	
7.8	Pre	E	2970	Resources Payable to Treasury	F	
7.8	Pre	E	2980	Custodial Liability	F	
7.9	**Total Federal Liabilities CALC (7.1…7.8)**					
8	**Total Liabilities CALC (6.9 + 7.9)**					
9	**Net Position:**					
9	Pre	B	3100	Unexpended Appropriations - Cumulative		
9	Pre	E	3101	Unexpended Appropriations - Appropriations Received		
9	Pre	E	3102	Unexpended Appropriations - Transfers-In	F	
9	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F	
9	Pre	E	3106	Unexpended Appropriations - Adjustments		
9	Pre	E	3107	Unexpended Appropriations - Used		
9	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated		
9	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated		
9	Pre	B	3310	Cumulative Results of Operations		
9	Pre	E	5100	Revenue From Goods Sold	F/N	
9	Pre	E	5109	Contra Revenue for Goods Sold	F/N	
9	Pre	E	5200	Revenue From Services Provided	F/N	
9	Pre	E	5209	Contra Revenue for Services Provided	F/N	
9	Pre	E	5310	Interest Revenue - Other	F/N	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
9	Pre	E	5311	Interest Revenue - Investments	F/N	
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
9	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
9	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
9	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	
9	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	
9	Pre	E	5400	Benefit Program Revenue	F/N	
9	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
9	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	
9	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
9	Pre	E	5600	Donated Revenue - Financial Resources	N	
9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	
9	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	
9	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
9	Pre	E	5700	Expended Appropriations		
9	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated		
9	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated		
9	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F	
9	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
9	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F	
9	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
9	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F	
9	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F	
9	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F	
9	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F	
9	Pre	E	5780	Imputed Financing Sources	F	
9	Pre	E	5790	Other Financing Sources	F	
9	Pre	E	5799	Adjustment of Appropriations Used		
9	Pre	E	5800	Tax Revenue Collected	F/N	
9	Pre	E	5801	Tax Revenue Accrual Adjustment	F/N	
9	Pre	E	5809	Contra Revenue for Taxes	F/N	
9	Pre	E	5890	Tax Revenue Refunds	F/N	
9	Pre	E	5900	Other Revenue	F/N	
9	Pre	E	5909	Contra Revenue for Other Revenue	F/N	
9	Pre	E	5990	Collections for Others	F/N	
9	Pre	E	5991	Accrued Collections for Others	F/N	
9	Pre	E	6100	Operating Expenses/Program Costs	F/N	
9	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
9	Pre	E	6199	Adjustment to Subsidy Expense	N	
9	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
9	Pre	E	6320	Interest Expenses on Securities	F/N	
9	Pre	E	6330	Other Interest Expenses	F/N	
9	Pre	E	6400	Benefit Expense	F/N	
9	Pre	E	6500	Cost of Goods Sold	N	
9	Pre	E	6600	Applied Overhead	N	
9	Pre	E	6610	Cost Capitalization Offset	N	
9	Pre	E	6710	Depreciation, Amortization, and Depletion	N	
9	Pre	E	6720	Bad Debt Expense	F/N	
9	Pre	E	6730	Imputed Costs	F	

USSGL Crosswalk - Reclassified Balance Sheet for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1	Additional Information Required
					Federal/	
					NonFederal	
					/2	
9	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
9	Pre	E	6800	Future Funded Expenses	F/N	
9	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
9	Pre	E	6900	Nonproduction Costs	F/N	
9	Pre	E	7110	Gains on Disposition of Assets - Other	N	
9	Pre	E	7111	Gains on Disposition of Investments	F/N	
9	Pre	E	7112	Gains on Disposition of Borrowings	F	
9	Pre	E	7180	Unrealized Gains	F/N	
9	Pre	E	7190	Other Gains	F/N	
9	Pre	E	7210	Losses on Disposition of Assets - Other	N	
9	Pre	E	7211	Losses on Disposition of Investments	F/N	
9	Pre	E	7212	Losses on Disposition of Borrowings	F	
9	Pre	E	7280	Unrealized Losses	F/N	
9	Pre	E	7290	Other Losses	F/N	
9	Pre	E	7300	Extraordinary Items	N	
9	Pre	E	7400	Prior-Period Adjustments - Not Restated	F/N	
9	Pre	E	7401	Prior-Period Adjustments - Restated	F/N	
9	Pre	E	7500	Distribution of Income - Dividend	F/N	
9	Pre	E	7600	Changes in Actuarial Liability	N	
10	**Total Liabilities and Net Position CALC (8 + 9)**					

Footnotes:

1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

					USSGL Account Attribute /1		
Line No.	**Pre / Post**	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed. / NonFed. /2**	**Exch. / Nonexch.**	**Additional Information Required**
1. Gross Cost:							
2. Non-Federal Gross Cost							
2	Pre	E	6100	Operating Expenses/Program Costs	N		
2	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N		
2	Pre	E	6199	Adjustment to Subsidy Expense	N		
2	Pre	E	6320	Interest Expenses on Securities	N		
2	Pre	E	6330	Other Interest Expenses	N		
2	Pre	E	6400	Benefit Expense	N		
2	Pre	E	6500	Cost of Goods Sold	N		
2	Pre	E	6600	Applied Overhead	N		
2	Pre	E	6610	Cost Capitalization Offset	N		
2	Pre	E	6710	Depreciation, Amortization, and Depletion	N		
2	Pre	E	6720	Bad Debt Expense	N		
2	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N		
2	Pre	E	6800	Future Funded Expenses	N		
2	Pre	E	6900	Nonproduction Costs	N		
2	Pre	E	7210	Losses on Disposition of Assets - Other	N	X	
2	Pre	E	7211	Losses on Disposition of Investments	N	X	
2	Pre	E	7280	Unrealized Losses	N	X	
2	Pre	E	7290	Other Losses	N	X	
2	Pre	E	7300	Extraordinary Items	N		
2	Pre	E	7500	Distribution of Income - Dividend	N	X	
2	Pre	E	7600	Changes in Actuarial Liability	N		
3. Interest on Debt Held by the Public							
							Department of the Treasury Only
4. Total Non-Federal Gross Cost CALC (2 + 3)							
5. Federal Gross Cost							
5.1 Benefit Program Costs (RC 26) /3							
5.1	Pre	E	6400	Benefit Expense	F		
5.1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

					USSGL Account Attribute /1		
Line No.	**Pre / Post**	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed. / NonFed. /2**	**Exch. / Nonexch.**	**Additional Information Required**
5.2 Imputed Costs (RC 25) /3							
5.2	Pre	E	6730	Imputed Costs	F		
5.3 Buy/Sell Cost (RC 24) /3							
5.3	Pre	E	6100	Operating Expenses/Program Costs	F		
5.3	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F		
5.3	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F		
5.3	Pre	E	6800	Future Funded Expenses	F		
5.3	Pre	E	6900	Nonproduction Costs	F		
5.4 Federal Securities Interest Expense (RC 3) /3							
5.4	Pre	E	6320	Interest Expenses on Securities	F		Department of the Treasury Only
5.4	Pre	E	7211	Losses on Disposition of Investments	F	X	
5.4	Pre	E	7280	Unrealized Losses	F	X	
5.5 Borrowing and Other Interest Expense (RC 5) /3							
5.5	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
5.5	Pre	E	6330	Other Interest Expenses	F		
5.6 Borrowing Losses (RC 6) /3							
5.6	Pre	E	7290	Other Losses	F	X	
5.6	Pre	E	7212	Losses on Disposition of Borrowings	F	X	Department of the Treasury Only
5.7 Other Costs Without Reciprocals (RC 29) /3							
5.7	Pre	E	6720	Bad Debt Expense	F		
5.7	Pre	E	7500	Distribution of Income - Dividend	F	X	
6. Total Federal Gross Cost CALC (5.1…5.10)							

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1 Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
7. Department Total Gross Cost (The line item, departmental total gross cost, is the full cost (Federal and Non-Federal) of all programs and/or entities of a department/agency.) CALC (2 + 5)							
7	Pre	E	6100	Operating Expenses/Program Costs	F/N		
7	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N		
7	Pre	E	6199	Adjustment to Subsidy Expense	N		
7	Pre	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F		
7	Pre	E	6320	Interest Expenses on Securities	F/N		
7	Pre	E	6330	Other Interest Expenses	F/N		
7	Pre	E	6400	Benefit Expense	F/N		
7	Pre	E	6500	Cost of Goods Sold	N		
7	Pre	E	6600	Applied Overhead	N		
7	Pre	E	6610	Cost Capitalization Offset	N		
7	Pre	E	6710	Depreciation, Amortization, and Depletion	N		
7	Pre	E	6720	Bad Debt Expense	F/N		
7	Pre	E	6730	Imputed Costs	F		
7	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		
7	Pre	E	6800	Future Funded Expenses	F/N		
7	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F		
7	Pre	E	6900	Nonproduction Costs	F/N		
7	Pre	E	7210	Losses on Disposition of Assets - Other	N	X	
7	Pre	E	7211	Losses on Disposition of Investments	F/N	X	
7	Pre	E	7212	Losses on Disposition of Borrowings	F	X	
7	Pre	E	7280	Unrealized Losses	F/N	X	
7	Pre	E	7290	Other Losses	F/N	X	
7	Pre	E	7300	Extraordinary Items	N		
7	Pre	E	7500	Distribution of Income - Dividend	F/N	X	
7	Pre	E	7600	Changes in Actuarial Liability	N		
8. Earned Revenue							
9. Non-Federal Earned Revenue							
9	Pre	E	5100	Revenue From Goods Sold	N	X	
9	Pre	E	5109	Contra Revenue for Goods Sold	N	X	
9	Pre	E	5200	Revenue From Services Provided	N	X	
9	Pre	E	5209	Contra Revenue for Services Provided	N	X	
9	Pre	E	5310	Interest Revenue - Other	N	X	
9	Pre	E	5311	Interest Revenue - Investments	N	X	
9	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	X	

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1 Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
9	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
9	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
9	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	X	
9	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	X	
9	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	X	
9	Pre	E	5400	Benefit Program Revenue	N	X	
9	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X	
9	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X	
9	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
9	Pre	E	5900	Other Revenue	N	X	
9	Pre	E	5909	Contra Revenue for Other Revenue	N	X	
9	Pre	E	5990	Collections for Others	N	X	
9	Pre	E	5991	Accrued Collections for Others	N	X	
9	Pre	E	7110	Gains on Disposition of Assets - Other	N	X	
9	Pre	E	7111	Gains on Disposition of Investments	N	X	
9	Pre	E	7180	Unrealized Gains	N	X	
9	Pre	E	7190	Other Gains	N	X	
10. Federal Earned Revenue							
10.1 Benefit Program Revenues (RC 26) /3							
10.1	Pre	E	5400	Benefit Program Revenue	F	X	
10.1	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X	
10.2 Buy/Sell Revenues (RC 24) /3							
10.2	Pre	E	5100	Revenue From Goods Sold	F	X	
10.2	Pre	E	5109	Contra Revenue for Goods Sold	F	X	
10.2	Pre	E	5200	Revenue From Services Provided	F	X	
10.2	Pre	E	5209	Contra Revenue for Services Provided	F	X	
10.2	Pre	E	5900	Other Revenue	F	X	
10.2	Pre	E	5909	Contra Revenue for Other Revenue	F	X	
10.3 Federal Securities Interest Revenues Investments (RC 3) /3							
10.3	Pre	E	5311	Interest Revenue - Investments	F	X	
10.3	Pre	E	7111	Gains on Disposition of Investments	F	X	
10.3	Pre	E	7180	Unrealized Gains	F	X	
10.3	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	X	

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre / Post	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute /1 Fed. / NonFed. /2	Exch. / Nonexch.	Additional Information Required
10.4 Borrowing and Other Interest Revenue (RC 5) /3							
10.4	Pre	E	5310	Interest Revenue - Other	F	X	
10.4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	X	Department of the Treasury Only
10.4	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	X	
10.4	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	X	
10.5 Borrowing Gains (RC 6) /3							
10.5	Pre	E	7112	Gains on Disposition of Borrowings	F	X	Department of the Treasury Only
10.5	Pre	E	7190	Other Gains	F	X	
10.6 Other Revenues Without Reciprocal (RC 29) /3							
10.6	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	X	
10.6	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	X	
10.6	Pre	E	5990	Collections for Others	F		
10.6	Pre	E	5991	Accrued Collections for Others	F		
11. Total Federal Earned Revenue CALC (10.1…10.6)							
12. Department Total Earned Revenue CALC (9 + 10)							
12	Pre	E	5100	Revenue From Goods Sold	F/N	X	
12	Pre	E	5109	Contra Revenue for Goods Sold	F/N	X	
12	Pre	E	5200	Revenue From Services Provided	F/N	X	
12	Pre	E	5209	Contra Revenue for Services Provided	F/N	X	
12	Pre	E	5310	Interest Revenue - Other	F/N	X	
12	Pre	E	5311	Interest Revenue - Investments	F/N	X	
12	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	
12	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	X	
12	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	X	
12	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	
12	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	X	
12	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	X	
12	Pre	E	5400	Benefit Program Revenue	F/N	X	
12	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X	
12	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X	
12	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X	
12	Pre	E	5900	Other Revenue	F/N	X	
12	Pre	E	5909	Contra Revenue for Other Revenue	F/N	X	

USSGL Crosswalk - Reclassified Statement of Net Cost for the Closing Package for Fiscal 2005 Reporting

					USSGL Account Attribute /1		
Line No.	**Pre / Post**	**Trial Bal.**	**USSGL Acct.**	**USSGL Account Title**	**Fed. / NonFed. /2**	**Exch. / Nonexch.**	**Additional Information Required**
12	Pre	E	5990	Collections for Others	N	X	
12	Pre	E	5991	Accrued Collections for Others	N	X	
12	Pre	E	7110	Gains on Disposition of Assets - Other	N	X	
12	Pre	E	7111	Gains on Disposition of Investments	F/N	X	
12	Pre	E	7112	Gains on Disposition of Borrowings	F	X	
12	Pre	E	7180	Unrealized Gains	F/N	X	
12	Pre	E	7190	Other Gains	F/N	X	
13. Net Cost of Operations CALC (7 - 12)							

Footnotes:

1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
2. USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute /1 Fed./ NonFed. /2	Exch./ Nonexch.	Additional Information Required
1	**Beginning Net Position Balance**						
1	Pre	B	3100	Unexpended Appropriations - Cumulative			
1	Pre	B	3310	Cumulative Results of Operations			
1	Pre	E	3108	Unexpended Appropriations - Prior-Period Adjustments - Restated			
1	Pre	E	5708	Expended Appropriations - Prior-Period Adjustments - Restated			
1	Pre	E	7401	Prior-Period Adjustments - Restated			
2	**Non-Federal Prior Period Adjustments (Not Restated)**						
2	Pre	E	7400	Prior-Period Adjustments - Not Restated	N		
3	**Federal Prior Period Adjustments (Not Restated) (RC-29)**						
3	Pre	E	3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated			
3	Pre	E	5709	Expended Appropriations - Prior-Period Adjustments - Not Restated			
3	Pre	E	7400	Prior-Period Adjustments - Not Restated	F		
4	**Adjusted Beginning Net Position Balance CALC (1…3)**						
5	**Non-Federal Non-Exchange Revenue**						
5.1	**Individual Income Tax and Tax Withholdings (Treasury only)**						
5.1	Pre	E	5800	Tax Revenue Collected	N	T	Related to individual income tax and tax withholdings - Department of the Treasury only
5.1	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to individual income tax and tax withholdings - Department of the Treasury only
5.1	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to individual income tax and tax withholdings - Department of the Treasury only
5.1	Pre	E	5890	Tax Revenue Refunds	N	T	Related to individual income tax and tax withholdings - Department of the Treasury only
5.2	**Corporation Income Taxes (Treasury only)**						
5.2	Pre	E	5800	Tax Revenue Collected	N	T	Related to corporation income tax - Department of The Treasury
5.2	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to corporation income tax - Department of The Treasury
5.2	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to corporation income tax - Department of The Treasury
5.2	Pre	E	5890	Tax Revenue Refunds	N	T	Related to corporation income tax - Department of The Treasury
5.3	**Unemployment Taxes**						
5.3	Pre	E	5800	Tax Revenue Collected	N	T	Related to unemployment taxes
5.3	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to unemployment taxes
5.3	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to unemployment taxes
5.3	Pre	E	5890	Tax Revenue Refunds	N	T	Related to unemployment taxes

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2005 Reporting

Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute /1 Fed./ NonFed. /2	Exch./ Nonexch.	Additional Information Required
5.4	**Excise Taxes**						
5.4	Pre	E	5800	Tax Revenue Collected	N	T	Related to excise taxes
5.4	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to excise taxes
5.4	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to excise taxes
5.4	Pre	E	5890	Tax Revenue Refunds	N	T	Related to excise taxes
5.5	**Estate and Gift Taxes**						
5.5	Pre	E	5800	Tax Revenue Collected	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to estate and gift taxes - Department of the Treasury only
5.5	Pre	E	5890	Tax Revenue Refunds	N	T	Related to estate and gift taxes - Department of the Treasury only
5.6	**Customs Duties**						
5.6	Pre	E	5800	Tax Revenue Collected	N	T	Related to custom duties - Department of Homeland Security
5.6	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to custom duties - Department of Homeland Security
5.6	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to custom duties - Department of Homeland Security
5.6	Pre	E	5890	Tax Revenue Refunds	N	T	Related to custom duties - Department of Homeland Security
5.7	**Other Taxes and Receipts**						
5.7	Pre	E	5311	Interest Revenue - Investments	N	T	
5.7	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	T	
5.7	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	T	
5.7	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	N	T	
5.7	Pre	E	5800	Tax Revenue Collected	N	T	Related to other taxes
5.7	Pre	E	5801	Tax Revenue Accrual Adjustment	N	T	Related to other taxes
5.7	Pre	E	5809	Contra Revenue for Taxes	N	T	Related to other taxes
5.7	Pre	E	5890	Tax Revenue Refunds	N	T	Related to other taxes
5.7	Pre	E	5310	Interest Revenue - Other	N	T	
5.7	Pre	E	5319	Contra Revenue for Interest Revenue - Other	N	T	
5.7	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	N	T	
5.7	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	N	T	
5.7	Pre	E	5400	Benefit Program Revenue	N	T	
5.7	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	T	
5.7	Pre	E	5600	Donated Revenue - Financial Resources	N	T	
5.7	Pre	E	5609	Contra Revenue for Donations - Financial Resources	N	T	
5.7	Pre	E	5610	Donated Revenue - Nonfinancial Resources	N	T	
5.7	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	

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Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute /1 Fed./ NonFed. /2	Exch./ Nonexch.	Additional Information Required
5.7	Pre	E	5900	Other Revenue	N	T	
5.7	Pre	E	5909	Contra Revenue for Other Revenue	N	T	
5.7	Pre	E	5990	Collections for Others	N	T	
5.7	Pre	E	5991	Accrued Collections for Others	N	T	
5.7	Pre	E	7110	Gains on Disposition of Assets - Other	N	T	
5.7	Pre	E	7111	Gains on Disposition of Investments	N	T	
5.7	Pre	E	7180	Unrealized Gains	N	T	
5.7	Pre	E	7190	Other Gains	N	T	
5.7	Pre	E	7210	Losses on Disposition of Assets - Other	N	T	
5.7	Pre	E	7211	Losses on Disposition of Investments	N	T	
5.7	Pre	E	7280	Unrealized Losses	N	T	
5.7	Pre	E	7290	Other Losses	N	T	
5.7	Pre	E	7500	Distribution of Income - Dividend	N	T	
5.8	**Miscellaneous Earned Revenue**						As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government
5.9	**Total Non-Federal Non-Exchange Revenue CALC (5.1…5.8)**						
6	**Federal Non-Exchange Revenue**						
6.1	**Federal Securities Interest Revenue (Non-Exchange) (RC 03) /3**						
6.1	Pre	E	5311	Interest Revenue - Investments	F	T	
6.1	Pre	E	5318	Contra Revenue for Interest Revenue - Investments	F	T	
6.1	Pre	E	7111	Gains on Disposition of Investments	F	T	
6.1	Pre	E	7211	Losses on Disposition of Investments	F	T	
6.1	Pre	E	7180	Unrealized Gains	F	T	
6.1	Pre	E	7280	Unrealized Losses	F	T	
6.2	**Borrowings and other Interest Revenue (Non-Exchange) (RC05) /3**						
6.2	Pre	E	5310	Interest Revenue - Other	F	T	
6.2	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	T	
6.2	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	T	
6.2	Pre	E	5319	Contra Revenue for Interest Revenue - Other	F	T	
6.2	Pre	E	7112	Gains on Disposition of Borrowings	F	T	
6.2	Pre	E	7212	Losses on Disposition of Borrowings	F	T	
6.2	Pre	E	7190	Other Gains	F	T	
6.2	Pre	E	7290	Other Losses	F	T	
6.3	**Benefit Program Revenue (Non-Exchange) (RC 26) /3**						
6.3	Pre	E	5400	Benefit Program Revenue	F	T	
6.3	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	T	

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Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute /1 Fed./ NonFed. /2	Exch./ Nonexch.	Additional Information Required
6.4	**Other Taxes and Receipts (RC 29) /3**						
6.4	Pre	E	5800	Tax Revenue Collected	F	T	
6.4	Pre	E	5801	Tax Revenue Accrual Adjustment	F	T	
6.4	Pre	E	5809	Contra Revenue for Taxes	F	T	
6.4	Pre	E	5890	Tax Revenue Refunds	F	T	
6.5	**Total Federal Non-Exchange Revenue CALC (6.1…6.4)**						
7	**Budgetary Financing Sources:**						
7.1	**Appropriations Received (RC-29) /3**						
7.1	Pre	E	3101	Unexpended Appropriations - Appropriations Received			
7.2	**Unexpended Appropriations Transferred-In (RC 28) /3**						
7.2	Pre	E	3102	Unexpended Appropriations - Transfers-In	F		
7.3	**Unexpended Appropriations Transferred-Out (RC 28) /3**						
7.3	Pre	E	3103	Unexpended Appropriations - Transfers-Out	F		
7.4	**Other Adjustments (Rescissions, etc.) (RC 29) /3**						
7.4	Pre	E	3106	Unexpended Appropriations - Adjustments			
7.4	Pre	E	5790	Other Financing Sources	F		
7.5	**Appropriations Used (RC 29) /3**						
7.5	Pre	E	3107	Unexpended Appropriations - Used			
7.5	Pre	E	5700	Expended Appropriations			
7.6	**Appropriations Transfers-In (RC 19) /3**						
7.6	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	F		
7.6	Pre	E	5750	Expenditure Financing Sources - Transfers-In	F		
7.6	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In	F		
7.7	**Appropriations Transfers-Out (RC 19) /3**						
7.7	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	F		
7.7	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	F		
7.7	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out	F		

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Line No.	Pre/ Post	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attribute /1 Fed./ NonFed. /2	Exch./ Nonexch.	Additional Information Required
7.8	**Other Financing Sources (RC 29)**						
7.8	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue	F	T	
7.8	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F	T	
7.8	Pre	E	5790	Other Financing Sources	F		
7.8	Pre	E	5799	Adjustment of Appropriations Used			
7.8	Pre	E	5900	Other Revenue	F	T	This account is associated with RC 24 rather than RC 29.
7.8	Pre	E	5909	Contra Revenue for Other Revenue	F	T	This account is associated with RC 24 rather than RC 29.
7.8	Pre	E	5990	Collections for Others	F	T	
7.8	Pre	E	5991	Accrued Collections for Others	F	T	
7.8	Pre	E	7500	Distribution of Income - Dividend	F	T	
7.9	**Total Budgetary Financing Sources CALC (7.1…7.8)**						
8	**Other Financing Sources**						
8.1	**Transfers-In Without Reimbursement (RC 18) /3**						
8.1	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	F		
8.2	**Transfers-Out Without Reimbursement (RC 18) /3**						
8.2	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	F		
8.3	**Imputed Financing Sources (RC 25) /3**						
8.3	Pre	E	5780	Imputed Financing Sources	F		
8.4	**Total Other Financing Sources CALC (8.1…8.3)**						
9	**Net Cost of Operations (+/-)**						
10	**Ending Net Position Balance CALC (4 + 5.9 + 6.5 + 7.9 + 8.4) + - 9)**						

Footnotes:

1. Use USSGL account attribute domains as provided in USSGL TFM Section IV, page 4.
2. The USSGL account attribute domain "F" excludes intradepartmental amounts.
3. For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

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