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

Definition: The aggregate amount of funds on deposit with the U.S. Department of the 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 Federal agencies. It also is increased by amounts borrowed from the Bureau of the Public Debt (BPD), the Federal Financing Bank, or other Federal 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 agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other Federal entities or non-Federal entities or to the General Fund of the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, "Seized Cash Deposited.") This account does not close at yearend.

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

Definition: The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Financial Management Service processes a warrant and must adjust to zero by yearend. This account does not close at yearend.

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

Definition: The amount of collections on hand, not yet deposited within the same accounting period. This account does not close at yearend.

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

Definition: The amount of cash authorized to be held by agency cashiers at personal risk. This account does not close at yearend.

Account Title: U.S. Debit Card Funds
Account Number: 1125
Normal Balance: Debit

Definition: The amount of cash authorized to be placed on U.S. Federal Government debit cards by Federal agencies and held at personal risk by a Federal agency representative. This account does not close at yearend.

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

Definition: The amount of funds held by the public that the Office of Management and Budget has determined will be included in the Budget of the United States Government: Appendix. This account does not close at yearend.

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

Definition: The amount of cash holdings not otherwise classified above. This account does not close at yearend.

Account Title: International Monetary Fund Assets - Reserve Position
Account Number: 1193
Normal Balance: Debit

Definition: The balance of assets held in the International Monetary Fund excluding holdings of Special Drawing Rights. This account does not close at yearend.

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Account Title: Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights
Account Number: 1194
Normal Balance: Debit

Definition: Special Drawing Rights held in the Exchange Stabilization Fund. This account does not close at yearend.

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). It excludes monetary assets seized, (see USSGL account 1531, "Seized Monetary Instruments"), special drawing rights, U.S. reserves in the International Monetary Fund, and all Exchange Stabilization Fund activity. This account does not close at yearend.

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

Definition: The amount of the U.S. dollar equivalent of foreign government currency. This account does not close at yearend.

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

Definition: The amount 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. This account does not close at yearend.

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

Definition: The estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances. This account does not close at yearend.

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

Definition: The amount recorded by administering Federal agencies for contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees' Compensation Act, and unemployment compensation. This amount excludes Social Security taxes. This account does not close at yearend.

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

Definition: The amount of identifiable, measurable, and legally enforceable taxes due from Federal entities and non-Federal 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." This account does not close at yearend.

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

Definition: The estimated amount of uncollectible taxes receivable. This account does not close at yearend.

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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 Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.

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

Definition: The amount of financing sources receivable from a trust fund or a Federal agency general fund (or another Federal fund as defined by the Office of Management and Budget) resulting from a nonexchange transaction. This account does not close a yearend.

Account Title: Interest Receivable - Not Otherwise Classified
Account Number: 1340
Normal Balance: Debit

Definition: The amount of accrued interest receivable not otherwise identified. This account does not close at yearend.

Account Title: Interest Receivable - Loans
Account Number: 1341
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on loans. This account does not close at yearend.

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Account Title: Interest Receivable - Investments
Account Number: 1342
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on investment securities. This account does not close at yearend.

Account Title: Interest Receivable - Taxes
Account Number: 1343
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on taxes. This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Loans
Account Number: 1345
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Investments
Account Number: 1346
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable on investment securities. This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Not Otherwise Classified
Account Number: 1347
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable from credit programs before fiscal 1992 and other interest receivable for all years not otherwise identified. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

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Account Title: Allowance for Loss on Interest Receivable - Taxes
Account Number: 1348
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible interest receivable on taxes. This account does not close at yearend.

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

Definition: The amount loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments. This account does not close at yearend.

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

Definition: The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.

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

Definition: The 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. This account does not close at yearend.

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Account Title: Penalties and Fines Receivable - Not Otherwise Classified
Account Number: 1360
Normal Balance: Debit

Definition: The amount of penalties and fines on receivables that is not otherwise identified. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Loans
Account Number: 1361
Normal Balance: Debit

Definition: The amount of penalties and fines on loans receivable. This account does not close at yearend.

Account Title: Penalties and Fines Receivable - Taxes
Account Number: 1363
Normal Balance: Debit

Definition: The amount of penalties and fines on taxes receivable. This account does not close at yearend.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Loans
Account Number: 1365
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified
Account Number: 1367
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable that are not otherwise identified. This account excludes allowances for loans subject to credit reform. This account does not close at yearend.

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Account Title: Allowance for Loss on Penalties and Fines Receivable - Taxes
Account Number: 1368
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible penalties and fines receivable associated with taxes. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Not Otherwise Classified
Account Number: 1370
Normal Balance: Debit

Definition: The amount of administrative fees receivable that is not otherwise identified. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Loans
Account Number: 1371
Normal Balance: Debit

Definition: The amount of administrative fees on loans receivable. This account does not close at yearend.

Account Title: Administrative Fees Receivable - Taxes
Account Number: 1373
Normal Balance: Debit

Definition: The amount of administrative fees on taxes receivable. This account does not close at yearend.

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Account Title: Allowance for Loss on Administrative Fees Receivable - Loans
Account Number: 1375
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with loans. This account excludes the allowance for loans subject to credit reform, which is recorded in USSGL account 1399, "Allowance for Subsidy." This account does not close at yearend.

Account Title: Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified
Account Number: 1377
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible administrative fees receivable that is not otherwise identified. This account does not close at yearend.

Account Title: Allowance for Loss on Administrative Fees Receivable - Taxes
Account Number: 1378
Normal Balance: Credit

Definition: The estimated amount of loss due to uncollectible administrative fees receivable associated with taxes. This account does not close at yearend.

Account Title: Loans Receivable - Troubled Assets Relief Program
Account Number: 1380
Normal Balance: Debit

Definition: The amount of loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

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Account Title: Interest Receivable - Loans - Troubled Assets Relief Program
Account Number: 1381
Normal Balance: Debit

Definition: The amount of accrued interest charges receivable on loans issued by the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program
Account Number: 1385
Normal Balance: Credit

Definition: The amount of loss estimated as a result of the uncollectible interest receivable on loans related to the Troubled Assets Relief Program (TARP) accounted for under the provisions of the Federal Credit Reform Act of 1990. This account excludes all other allowances on these TARP loans, which are recorded in USSGL account 1389, "Allowance for Subsidy - Loans - Troubled Assets Relief Program." This account does not close at yearend.

Account Title: Allowance for Subsidy - Loans - Troubled Assets Relief Program
Account Number: 1389
Normal Balance: Credit

Definition: The amount of unamortized subsidy for loans related to the Troubled Assets Relief Program accounted for under the provisions of the Federal Credit Reform Act of 1990. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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

Definition: The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 1350, "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Advances and Prepayments
Account Number: 1410
Normal Balance: Debit

Definition: The amount of payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Advances are expenditures that are often not recurrent in nature. Prepayments are expenditures that are generally recurrent in nature. Prepayments are made to cover certain periodic expenses before those expenses are incurred. Common examples of advances are travel advances and advances to contractors. Common examples of prepayments are amounts prepaid for rent and insurance. This account does not close at yearend.

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. This account does not close at yearend.

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

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

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

Definition: The 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. This account does not close at yearend.

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. Federal 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.” This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The cost or value of tangible personal property purchased by a Federal agency for resale. This account does not close at yearend.

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. This account does not close at yearend.

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. This account does not close at yearend.

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. This account does not close at yearend.

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. This account does not close at yearend.

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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. This account does not close at yearend.

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

Definition: The accumulated cost or value of completed products. This account does not close at yearend.

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. This account does not close at yearend.

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 account. (See USSGL accounts 1541, “Forfeited Property Held for Sale,” and 1542, “Forfeited Property Held for Donation or Use.”) This account does not close at yearend.

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

Definition: The amount of cash seized by law enforcement activity and deposited to the U.S. Department of the Treasury in banks or other financial institutions pending forfeiture judgment. This account does not close at yearend.

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. This account does not close at yearend.

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 Federal agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.

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

Definition: The estimated amount of third-party liens and claims against forfeited property. This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The estimated amount of third-party liens and claims against foreclosed property and pre-credit reform property. The additional amount necessary to reduce the value of the property to net realized value. This account does not close at yearend.

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. This account does not close at yearend.

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. This account does not close at yearend.

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. This account does not close at yearend.

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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. This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The estimated amount of loss for third-party liens and claims or for other changes in the value of other related property. This account does not close at yearend.

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

Definition: The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable Treasury securities, nonmarketable Treasury securities, and market-based Treasury securities. This account does not close at yearend.

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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 amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

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 amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

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

Definition: The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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

Definition: The amount of accumulated unrealized gain or loss on investments other than investments in U.S. Treasury Zero Coupon Bonds. Unrealized gain or loss is due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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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. This account does not close at yearend.

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 and does not include Troubled Assets Relief Program related securities. This account does not close at yearend.

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

Definition: The full premium amount on securities other than the Bureau of the Public Debt securities held by a Federal agency and does not include Troubled Assets Relief Program related securities. This account does not close at yearend.

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

Definition: The amortization amount of discount and premium on securities other than the Bureau of the Public Debt securities held by a Federal agency. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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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. This account does not close at yearend.

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 amount of U.S. Treasury Zero Coupon Bonds issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.

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 a Federal agency. FACTS II normal balance assigned to this account is “debit.” This account does not close at yearend.

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

Definition: The accumulated amount of unrealized holding gains and losses for U.S. Treasury Zero Coupon Bond investments due to adjustments to market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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

Definition: The offset to market adjustments for investments in U.S. Treasury Zero Coupon Bonds. The account provides a mechanism for these bonds to be reported on a basis other than market value on the Balance Sheet. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1642
Normal Balance: Debit

Definition: The amount disbursed for securities accounted for under the provisions of the Federal Credit Reform Act of 1990 that have preference over common stock in the payment of dividends and liquidation of assets. The Department of the Treasury records the initial amount when it purchases the equity. This account does not close at yearend.

Account Title: Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1643
Normal Balance: Credit

Definition: The estimated amount of unamortized credit reform subsidy for preferred stock accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance in this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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Account Title: Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1644
Normal Balance: Debit

Definition: The amount disbursed for common stock that represents equity ownership in a corporation and is accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. If common stock is received as the result of the conversion of another financial instrument, for example stock warrant, the amount of the initial disbursement less any repayments of the converted instrument should be transferred to this account. This account does not close at yearend.

Account Title: Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1645
Normal Balance: Credit

Definition: The estimated amount of unamortized credit reform subsidy for common stocks accounted for under the provisions of the Federal Credit Reform Act of 1990. The Department of the Treasury records the initial amount when it purchases the equity. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have debit balance. This account does not close at yearend.

Account Title: Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1646
Normal Balance: Credit

Definition: The full discount amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

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Account Title: Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 1647
Normal Balance: Debit

Definition: The full premium amount on Troubled Assets Relief Program securities accounted for under the provisions of the Federal Credit Reform Act of 1990. This account does not close at yearend.

Account Title: Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 1650
Normal Balance: Debit

Definition: The value of shares of Government Sponsored Enterprise (GSE) non-voting variable liquidation senior preferred stock. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at yearend.

Account Title: Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise
Account Number: 1651
Normal Balance: Debit

Definition: The accumulated unrealized gain or loss on the value of Government Sponsored Enterprise non-voting variable liquidation senior preferred stock due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 1652
Normal Balance: Debit

Definition: The value of shares of Government Sponsored Enterprise (GSE) common stock warrants. The initial amount is recorded when the Department of the Treasury makes a liquidity payment to a GSE. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise
Account Number: 1653
Normal Balance: Debit

Definition: The accumulated unrealized gain or loss on Government Sponsored Enterprise common stock warrants due to adjustments for market value. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

Account Title: Beneficial Interest in Trust
Account Number: 1660
Normal Balance: Debit

Definition: The U.S. Federal Government's beneficial interest in a Credit Facility trust. The U.S. Federal Government is the sole beneficiary of the Credit Facility trust assets. The U.S. Federal Government's assets are valued based on the underlying assets of the Credit Facility trust. This account does not close at yearend.

Account Title: Market Adjustment - Beneficial Interest in Trust
Account Number: 1661
Normal Balance: Debit

Definition: The accumulated unrealized gain or loss on beneficial interest in a Credit Facility trust due to adjustments for market value to the Credit Facility trust assets. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

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

Definition: The value of other investments owned by a Federal agency. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (national park or forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded. This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for improvements to land. This account does not close at yearend.

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

Definition: The amount of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the Federal agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The cost of U.S. Federal Government-owned buildings acquired for and used in providing general U.S. Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multiuse heritage assets when those costs are directly tied to the conduct of U.S. Federal Government operations. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for buildings, improvements, and renovations. This account does not close at yearend.

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

Definition: The cost or appraised value of U.S. Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under Federal agency control. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for structures and facilities. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of capitalized cost of tangible equipment items of a durable nature used by the Federal agency in providing goods and services. This excludes computer software. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for equipment. This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for assets under capital lease. This account does not close at yearend.

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 U.S. Federal Government as a lessee, as well as easements and right-of-way. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of accumlated amortization charged to expense for leasehold improvements. This account does not close at yearend.

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

Definition: The amount of 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. This account does not close at yearend.

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

Definition: The full cost amount incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software, (as defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software"). Upon completion, these costs will be transferred to USSGL account 1830, “Internal-Use Software.” This account does not close at yearend.

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

Definition: The accumulated amount of 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. This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The reduction of an estimated available quantity of other natural resources. This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The amount of accumulated depreciation charged to expense for other general property, plant, and equipment. This account does not close at yearend.

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: The U.S. Department of the Treasury and the Office of Management and Budget must approve use of this account. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contingent Receivable for Capital Transfers
Account Number: 1923
Normal Balance: Debit

Definition: The amount of contingent capital transfer due from Federal entities to a General Fund Receipt Account. This account offsets USSGL account 2923, "Contingent Liability for Capital Transfers." This account does not close at yearend.

Account Title: Capital Transfers Receivable
Account Number: 1925
Normal Balance: Debit

Definition: The amount of capital transfers due to a General Fund Receipt Account from Federal entities. This account does not close at yearend.

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

Definition: Other assets not otherwise classified above. This account does not close at yearend.

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

Definition: The amount owed to another Federal agency, Federal entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees. This account does not close at yearend.

Account Title: Accounts Payable for Federal Government Sponsored Enterprise
Account Number: 2112
Normal Balance: Credit

Definition: The amount owed to a Government Sponsored Enterprise (GSE) for excess of the GSE's liabilities over its assets. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of a voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office. This account does not close at yearend.

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

Definition: The amount withheld from grantees or contractors pending completion of related contracts. This account does not close at yearend.

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

Definition: The amount of interest accrued and owed to others that is not otherwise identified. This account does not close at yearend.

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

Definition: The amount of interest accrued and owed to others that is the result of loans and securities issued under general and special financing authority, including securities issued by the Bureau of the Public Debt. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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 Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.

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

Definition: The amount of financing sources payable to a trust fund or a Federal agency general fund (or another Federal fund as defined by the Office of Management and Budget) that occurs as a result of a nonexchange transaction. This account does not close at yearend.

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

Definition: The amount of any unpaid entitlement benefits due to any qualifying entity, State, local, or tribal government as authorized by law as of the reporting date. 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, U.S. Department of Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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. This account does not close at yearend.

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

Definition: The expected present value amount of cash flows to and from the U.S. Federal Government from loan guarantees. This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. The initial transaction transfers the subsidy monies from the program fund to the financing fund. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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

Definition: The amount of liabilities, not otherwise classified above, for which there is a related budgetary obligation (USSGL account 49X1). This account does not close at yearend.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The estimated amount of 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.) This account does not close at yearend.

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

Definition: The amount withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at yearend.

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

Definition: The amount of the employer portion of payroll taxes and benefit contributions, such as retirement, including the Federal agency's contribution to the Thrift Savings Plan (Federal/non-Federal attribute domain value "N"), and health and life insurance for covered employees. This account does not close at yearend.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of pension benefits, excluding Railroad Retirement Benefits and U.S. Department of Veterans Affairs Pension, due from the administering Federal agencies to eligible Federal civilian employees, 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.) This account does not close at yearend.

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

Definition: The amount due from the administering Federal agencies to the benefit carriers for providing health insurance employment benefits. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.

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

Definition: The amount of 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.) This account does not close at yearend.

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

Definition: The amount recorded by an employer Federal agency for unpaid leave earned that an employee is entitled to upon separation and that will be funded by future years' budgetary resources. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of Federal Employees' Compensation Act (FECA) liability billed to Federal agencies by the Department of Labor for FECA payments made on the Federal agencies' behalves. This liability will be funded by future years' budgetary resources. This is not an actuarial liability. This account does not close at yearend.

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

Definition: The amount of unfunded employment related liabilities not otherwise classified above that will be funded by future years' budgetary resources. Include the unfunded liability for unemployment for Federal employees in this account. This account does not close at yearend.

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

Definition: The amount of payments received in advance of performance of activities for which revenue has not been earned. This account does not close at yearend.

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

Definition: The amount of revenue or income received but not yet earned from non-Federal sources not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at yearend.

Account Title: Liability for Clearing Accounts
Account Number: 2410
Normal Balance: Credit

Definition: The amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.

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. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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. This account does not close at yearend.

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

Definition: The discount amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.

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

Definition: The premium amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.

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

Definition: The amortization amount of discount and premium on securities issued under general and special financing authority. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of liability for a Federal agency's share of participation certificates. This account does not close at yearend.

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

Definition: All other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified above. This account does not close at yearend.

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

Definition: The amount recorded by the administering Federal 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.) This account does not close at yearend.

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

Definition: The amount recorded by the administering Federal 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.) This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount recorded by administering Federal 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.) This account does not close at yearend.

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

Definition: The amount recorded by employer Federal agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.) This account does not close at yearend.

Account Title: Actuarial Liabilities for Federal Insurance and Guarantee Programs
Account Number: 2660
Normal Balance: Credit

Definition: The amount recorded by administering Federal agencies for estimated losses on Federal insurance and guarantee program claims (except social insurance and loan guarantee programs). This account does not close at yearend.

Account Title: Actuarial Liabilities for Treasury-Managed Benefit Programs
Account Number: 2670
Normal Balance: Credit

Definition: The amount recorded by the Department of the Treasury for actuarial liabilities of future benefit payments to be paid from programs such as the D.C. Federal Pension Fund and the D.C. Judicial Retirement Fund. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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. This account does not close at yearend.

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

Definition: The amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 2995, “Estimated Cleanup Cost Liability.” This account does not close at yearend.

Account Title: Contingent Liabilities - Federal Government Sponsored Enterprise
Account Number: 2922
Normal Balance: Credit

Definition: The amount of liquidity accruals and/or markup of liquidity preference accrued in a prior year for Government Sponsored Enterprise. It is probable that the amount will result in a measurable future outflow or other sacrifice of resources. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Contingent Liability for Capital Transfers
Account Number: 2923
Normal Balance: Credit

Definition: The amount recognized as a result of past events where a capital transfer to a General Fund Receipt Account is probable and measurable. This account does not close at yearend.

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. This account does not close at yearend.

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

Definition: The amount of reinstated valid accounts payable that were canceled. This account does not close at yearend.

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

Definition: The amount to be transferred to the General Fund of the Treasury via capital transfer. This includes excess amounts in liquidating funds. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of custodial revenue (as defined by FASAB SFFAS No. 7, paragraphs 45 and 49) yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote. This account does not close at yearend.

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

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

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

Definition: Other liabilities not otherwise classified, for which there is not a related budgetary obligation. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The estimated amount of 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. This account does not close at yearend.

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. This account does not close at yearend.

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.

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Accounts and Definitions

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 - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 3105
Normal Balance: Debit

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

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

Definition: The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, and cancellations of expired appropriations. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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 Due to Corrections of Errors
Account Number: 3108
Normal Balance: Debit

Definition: The amount of net increase or decrease to unexpended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 3105, "Unexpended Appropriations – Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year" for the amount of net increase or decrease to unexpended appropriations due to errors occurring in years preceding the prior year's financial statements. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles
Account Number: 3109
Normal Balance: Debit

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

Account Title: Fiduciary Net Assets
Account Number: 3400
Normal Balance: Credit

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

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

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

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

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

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: Credit

Definition: Estimated amounts of reductions or increases during the fiscal year to contract authority. This also includes the estimated liquidation of contract authority from offsetting collections. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: Anticipated amounts to be transferred from current-year resources to the General Fund of the Treasury during the fiscal year via nonexpenditure transfers.

Account Title: Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances
Account Number: 4048
Normal Balance: Credit

Definition: Anticipated amounts to be transferred from prior-year balances to the General Fund of the Treasury during the fiscal year via nonexpenditure tranfers.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by the U.S. Department of the Treasury (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 as specified in the Federal Credit Reform Act of 1990.

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

Definition: The amount of budget authority appropriated as specified in the appropriation language for all other appropriations not otherwise classified.

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

Definition: The current estimate of anticipated indefinite amounts to become available under either a standing provision of law or a new appropriation that provides budget authority.

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation
Account Number: 4121
Normal Balance: Debit

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount receivable for interest on the Bureau of the Public Debt securities to be paid in the future. Only the Bureau of the Public Debt may use this account. This account does not close at yearend.

Account Title: Amounts Appropriated From Specific Invested 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 Invested TAFS - Receivable," because of a temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific Federal agency expenditure account where the receivable is from an invested expenditure account.

Account Title: Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation
Account Number: 4124
Normal Balance: Credit

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. This account does not close at yearend.

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

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: Amounts appropriated in an appropriation or authorization act from a Federal agency Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-in of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.

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

Definition: Amounts appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government: Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-out of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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

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

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

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

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

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

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. This account does not close at yearend.

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

Definition: The amount of contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based upon an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a nonexpenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.

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 as specified in the appropriation language.

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. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

Account Title: Actual Repayment of Borrowing Authority Converted to Cash
Account Number: 4142
Normal Balance: Credit

Definition: Amounts transferred to the General Fund of the Treasury by a nonexpenditure transfer for unused or excess borrowing amounts to repay debt. The borrowing authority has been exercised but has not been used to liquidate obligations.

Account Title: Current-Year Decreases to Indefinite Borrowing Authority Realized
Account Number: 4143
Normal Balance: Credit

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

U.S. Government Standard General Ledger
Accounts and Definitions

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. This excludes amounts related to actual repayments of borrowing authority converted to cash.

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. This excludes amounts related to actual repayments of borrowing authority converted to cash.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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). This account does not close at yearend.

Account Title: Reappropriations - Transfers-In
Account Number: 4150
Normal Balance: Debit

Definition: The amount of new budget authority transferred in based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

Account Title: Transfers of Contract Authority - Nonallocation
Account Number: 4153
Normal Balance: Debit

Definition: The amount of contract authority transferred between two nonallocation Treasury Appropriation Fund Symbols. This occurs before the actual transfer of funds, which will later be accomplished as a nonexpenditure nonallocation transfer. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account is reduced at yearend by the amount of appropriations received to liquidate contract authority – nonallocation – transferred. This account does not close at yearend.

Account Title: Appropriation To Liquidate Contract Authority - Nonallocation - Transferred
Account Number: 4154
Normal Balance: Debit

Definition: The amount of liquidating appropriations received during the fiscal year to fund contract authority transferred from one nonallocation Treasury Appropriation Fund Symbol to another. The transfer is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Only the Department of Transportation may use this account. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

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: Debit

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

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: Debit

Definition: The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.

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

Definition: The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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: Debit

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

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

Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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

Definition: The amount to be transferred in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at yearend.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

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

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

Account Title: Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Account Number: 4183
Normal Balance: Debit

Definition: The amount of anticipated nonexpenditure transfers of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from legislation that changed the purpose for which the balances are available for obligation. These anticipated transfers are reflected as anticipated transfers of new budget authority on the SF 133: Report on Budget Execution and Budgetary Resources. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS, for example 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. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

Account Title: Balance Transfers - Unobligated Balances - Legislative Change of Purpose
Account Number: 4193
Normal Balance: Debit

Definition: The amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from legislation that changed the purpose for which the balances are available for obligation. These balance transfers are reflected as transfers of new budget authority on the SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget Program and Financing Schedule. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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. This account does not close at yearend.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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. In exceptional cases, this includes anticipated expenditure transfers to trust fund accounts, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

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

Definition: The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for “jointly supported projects.” At the time goods and/or services are furnished, the amount becomes reimbursements earned. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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. This account does not close at yearend.

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

Definition: The amount of expenditure transfers from a trust fund to a general fund, authorized by law but not yet collected. In exceptional cases, this includes expenditure transfers receivable in trust fund accounts, for example, where the recipient account is a Limitation on Administrative Expenses trust fund. This account does not close at yearend.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

Definition: The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

Account Title: Prior-Year Unfilled Customer Orders With Advance - Refunds Paid
Account Number: 4253
Normal Balance: Debit

Definition: The total amount of prior-year reimbursable orders accepted with an advance and subsequently returned to the ordering entity as obligations and outlays.

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

Definition: The amount of expenditure transfers collected by a general fund from a trust fund during the fiscal year. In exceptional cases, this includes expenditure transfers to trust fund accounts, for example, where the recipient account is a Limitation on Administrative Expenses trust fund.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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.

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.

U.S. Government Standard General Ledger
Accounts and Definitions

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 U.S. 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 the U.S. Department of the 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 pre-credit reform loans for which the terms have been modified.

U.S. Government Standard General Ledger
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 agencies or Federal entities for which a specific USSGL account has not been established.

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

Definition: The amount of interest due but not collected from U.S. Department of the Treasury. This account does not close at yearend.

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

Definition: The amount due to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

Account Title: Revaluation of Foreign Currency in the Exchange Stabilization Fund
Account Number: 4295
Normal Balance: Debit

Definition: The amount of unrealized gains and losses in the Exchange Stabilization Fund. Although the normal balance in this account is a debit, it is acceptable for this account to have a credit balance (when a foreign currency loss is recognized).

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a Treasury warrant. This account does not close at yearend.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

Account Title: Offset to Appropriation Realized for Redemption of Treasury Securities
Account Number: 4370
Normal Balance: Credit

Definition: The offset to appropriations received for the redemption of Treasury securities.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

Definition: The amount of a temporary reduction or cancellation reclassified at yearend closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

Account Title: Reappropriations - Transfers-Out
Account Number: 4390
Normal Balance: Credit

Definition: The amount of budgetary resources transferred out based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.

Account Title: Adjustments to Indefinite Appropriations
Account Number: 4391
Normal Balance: Credit

Definition: The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury that is reportable on the FMS 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

U.S. Government Standard General Ledger
Accounts and Definitions

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. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 4382, "Temporary Reduction - New Budget Authority."

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

Definition: The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 4383, "Temporary Reduction - Prior-Year Balances."

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 appropriation lines on the SF 133: Report on Budget Execution and Budgetary Resouces/Budget Program and Financing Schedule, 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 the U.S. Department of the Treasury and/or investments. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

Account Title: Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection
Account Number: 4396
Normal Balance: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.

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 Special and Trust Fund Receipt Schedule (Schedule N). 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. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

Account Title: Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation
Account Number: 4399
Normal Balance: Credit

Definition: The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" 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 United States Congress.

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

Definition: The amount of budgetary authority specifically withheld from apportionment by Office of Management and Budget.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amounts apportioned by the Office of Management and Budget that are available for allotment in a current or subsequent period.

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

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

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

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

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

Definition: The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation. This account does not close at yearend.

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

Definition: Appropriated funds not available for commitment/obligation.

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

Definition: Anticipated amounts in programs exempt from apportionment.

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

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

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

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

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. This account does not close at yearend.

U.S. Government Standard General Ledger
Accounts and Definitions

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. This account does not close at yearend.

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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 current fiscal year resulting from downward adjustments to obligations originally recorded in a prior fiscal year in USSGL account 4801, "Undelivered Orders - Obligations, Unpaid."

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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. This account does not close at yearend.

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. This account does not close at yearend.

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

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

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

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

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

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

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

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

U.S. Government Standard General Ledger
Accounts and Definitions

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

Definition: The amount of 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: The amount of revenue earned from the sale of services provided, including sale of power, transportation, etc.

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

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

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

Definition: The amount of revenue earned from interest not associated with investments or from borrowings/loans.

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

Definition: The amount of interest revenue earned from investments.

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

Definition: The amount of interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

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

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

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Account Title: Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 5314
Normal Balance: Credit

Definition: The amount of revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

Account Title: Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
Account Number: 5315
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue earned from declared dividends and associated distributions on equity investments accounted for under the provisions of the Federal Credit Reform Act of 1990.

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

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

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

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

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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 and Fines Revenue
Account Number: 5320
Normal Balance: Credit

Definition: The amount of revenue from penalties and fines.

Account Title: Contra Revenue for Penalties and Fines
Account Number: 5324
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for penalties and fines when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

Account Title: Administrative Fees Revenue
Account Number: 5325
Normal Balance: Credit

Definition: The amount of revenue earned from administrative fees.

Account Title: Contra Revenue for Administrative Fees
Account Number: 5329
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue for administrative fees when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.

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

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

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

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

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

Definition: Revenue earned from insurance and guarantee premiums.

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

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

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

Definition: The amount of financial resources donated to a Federal entity from a non-Federal source; for example, cash or securities.

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

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

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

Definition: The amount of nonfinancial resources donated to a Federal entity from a non-Federal source; 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: Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 5640
Normal Balance: Credit

Definition: The amount of revenue received related to forfeitures of cash and cash equivalents.

Account Title: Contra Forfeiture Revenue - Cash and Cash Equivalents
Account Number: 5649
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue received related to forfeitures of cash and cash equivalents when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

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Account Title: Forfeiture Revenue - Forfeitures of Property
Account Number: 5650
Normal Balance: Credit

Definition: The amount of revenue received related to forfeitures of property.

Account Title: Contra Forfeiture Revenue - Forfeitures of Property
Account Number: 5659
Normal Balance: Debit

Definition: The amount reflecting a reduction in revenue received related to forfeitures of property that are returned. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.

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

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

Account Title: Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 5705
Normal Balance: Credit

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

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

Definition: The amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 5705, "Expended Appropriations – Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year" for the amount of net increase or decrease to expended appropriations due to errors occurring in years preceding the prior year's financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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

Definition: The amount determined to increase the financing source of a reporting Federal 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 Federal entity.

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

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

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

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

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

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

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

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

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

Definition: The amount of financing sources of a reporting Federal 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 the Office of Management and Budget) where a credit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Account Number: 5756
Normal Balance: Credit

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a General Fund Receipt Account. Transactions using this account will not 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 Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.

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

Definition: The amount of financing sources of a reporting Federal 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 the Office of Management and Budget) where a debit to unexpended appropriations is not valid. This USSGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.

Account Title: Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers
Account Number: 5766
Normal Balance: Debit

Definition: The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a General Fund Receipt Account. Transactions using this account will have a budgetary impact.

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

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

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

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

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

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

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

Definition: This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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Account Title: Financing Sources To Be Transferred Out - Contingent Liability
Account Number: 5792
Normal Balance: Debit

Definition: The amount of future financing sources that will be transferred out as a capital transfer to the General Fund of the Treasury. This account should be recorded as a debit when a contingent liability is recorded. A contingent liability related to a capital transfer should not be associated with a cost but, instead, should be associated with a future nonexpenditure capital transfer to the General Fund of the Treasury. Transactions using this account will not have a budgetary impact.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of accrual adjustment related to taxes and fees due from individuals resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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

Definition: The amount of accrual adjustment related to taxes and fees due from corporations resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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

Definition: The amount of accrual adjustment related to unemployment taxes due from currently employed individuals resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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

Definition: The amount of accrual adjustment related to excise tax collected on the manufacture or purchase of commodities or services resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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

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

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

Definition: The amount of accrual adjustment related to duties (taxes) collected from the import of foreign goods resulting from the U.S. Federal Government‘s sovereign power to tax and reported by initial collectors or U.S. Federal Government custodians (for example, the Internal Revenue Service). Initial collectors should record the Federal/non-Federal attribute domain value “N.” Secondary recipients may record this account or USSGL account 5820, “Tax Revenue Accrual Adjustment - Not Otherwise Classified,” with the Federal/non-Federal attribute domain value “F.”

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Title: Valuation Change in Investments - Exchange Stabilization Fund
Account Number: 5921
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability and foreign currency investments in the Exchange Stabilization Fund. Unrealized gain or loss is due to adjustments for market value to assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Valuation Change in Investments for Federal Government Sponsored Enterprise
Account Number: 5922
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability investments, generally investments in Government Sponsored Enterprise (GSE) due to adjustments for market value to GSE assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

Account Title: Valuation Change in Investments - Beneficial Interest in Trust
Account Number: 5923
Normal Balance: Credit

Definition: The accumulated amount of unrealized gain or loss on financial stability investments, generally beneficial interest in trust due to adjustments for market value to beneficial interest in trust assets. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

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

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

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

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

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Account Title: Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
Account Number: 5994
Normal Balance: Debit

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

Account Title: Financing Sources Transferred In From Custodial Statement Collections
Account Number: 5997
Normal Balance: Credit

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

Account Title: Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
Account Number: 5998
Normal Balance: Debit

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

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

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

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

Definition: The amount of bad debt expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99". For all other amounts, use the appropriate FACTS I attribute domain values.

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

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

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

Definition: The amount of interest expense incurred by the Federal agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "20."

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

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

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Accounts and Definitions

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

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

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

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

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

Definition: Provided below are separate definitions for “program” and “administering” activities included in this account. For “program” activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employees’ Compensation Act (FECA), unemployment for Federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability insurance, Hospital Insurance (HI-Medicare, Part A). Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value “F” and transaction partner code (2-digit agency code) as defined in I TFM 2-4700. Note: Report in USSGL account 6100, “Operating Expenses/Program Costs,” the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with FACTS I Federal/non-Federal attribute domain value “N.” For “administering” activities, record the amount of expense incurred for benefit payments to non-Federal entities using a Federal/non-Federal attribute domain value "N" for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, “Entitlement Benefits Due and Payable”), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Definition: The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

Account Title: 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 agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.

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Accounts and Definitions

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

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

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

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

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

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

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

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

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Account Title: Gains on Changes in Long-Term Assumptions - From Experience
Account Number: 7171
Normal Balance: Credit

Definition: The gain on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

Account Title: Losses on Changes in Long-Term Assumptions - From Experience
Account Number: 7172
Normal Balance: Debit

Definition: The loss on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

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

Definition: The amount of 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. This excludes amounts related to the gain on the change in long-term assumptions from experience and gain on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act program.

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

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

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

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

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

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

Account Title: Gains on Changes in Long-Term Assumptions
Account Number: 7271
Normal Balance: Credit

Definition: The gain on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

Account Title: Losses on Changes in Long-Term Assumptions
Account Number: 7272
Normal Balance: Debit

Definition: The loss on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.

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

Definition: The amount of 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. This excludes amounts related to the losses on the change in long-term assumptions from experience and losses on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act program.

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

Definition: Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

Definition: The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use USSGL account 7405, "Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year" for the amount of adjustments affecting the cumulative results of operations due to errors in the years preceding the prior year's financial statements. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

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

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

Account Title: Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
Account Number: 7405
Normal Balance: Credit

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

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

Definition: Distribution of income (such as certain types of income transferred to the General Fund of the Treasury, that is, interest on capital, franchise taxes, etc.). Use Federal Agencies' Centralized Trail-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values.

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

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

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

Definition: The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at yearend.

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

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

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

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

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

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

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

Definition: The amount of category A and B guaranteed loan levels for which contracts have not been signed. This account does not close at yearend.

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.

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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. This account does not close at yearend.

Account Title: Partial or Early Cancellation of Authority
Account Number: 8101
Normal Balance: Credit

Definition: The amount of authority canceled and recorded in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant." This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in USSGL account 4351, "Partial or Early Cancellation of Authority With a U.S. Treasury Warrant," is reclassified into this account in a closing entry.

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

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

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

Definition: The amount recorded to offset activity in USSGL account 8802, “Purchases of Property, Plant, and Equipment," USSGL account 8803, “Purchases of Inventory and Related Property," and USSGL account 8804, “Purchases of Assets - Other.” USSGL accounts 8802, 8803, and 8804 close into this account at yearend. This account does not close at yearend.

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

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

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

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

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

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